

KANSAS INDIVIDUAL INCOME TAX and/or FOOD SALES TAX REFUND

	Your First Name	Initial	Last Na	Last Name			Enter the first four letters of your last name. Use ALL CAPITAL letters.	
	 Spouse's First Name 	Initial	Last Name				Your Social Security number	
	Mailing Address (Number and Street, includin	Iress (Number and Street, including Rural Route) School District No.				School District No.	Enter the first four letters of your spouse's last name. Use ALL CAPITAL letters.	
	City, Town, or Post Office	City, Town, or Post Office			Zip Code	County Abbreviation	Spouse's Social Security number	
ormatior	If name or address has changed since last year, mark an "X" in this box Daytime telephone during this tax year, mark an "X" in this box							
Filing Infor	Mark this box if you are an AMENDED 2002 Ka	nsas	retur	r amending your 2002 original Kansas return: ed affects only Amended Federal tax return Adjustment by the IRS				
	Filing Status (Mark ONE)		Resi	dency Stat	us (Mark ON		
	Single Married filing joint (Even if only one had income	· • \			Resident	r Part-year reside	Number of exemptions claimed on your 2002 federal return	
	Married filing separate	ie)		└─ f	rom//_	to//_ hedule S, Part B	household, add one exemption	
	Head of household				•	,	Total Kansas exemptions	
Food Sales							" in this box. (See instructions, page 14.)	
(1)			ŭ		,	n box. Example		
come	Federal adjusted gross incom Modifications to Federal adjusted							
Inc	2. Modifications to Federal adjusted gross income (From Schedule S, Part A, line A12). 3. Kansas adjusted gross income (Line 2 added to or subtracted from line 1; see instructions, page 14)							
				10		>		
suc	4. Standard deduction OR item							
ucti	5. Exemption allowance (\$2,25							
Deductions	6. Total deductions (Add lines							
	7. Taxable income (Subtract lir	ie 6 ir	om iine	e 3. IT IE	ess than zero,	enter U.)		
nc	8. Tax (From Tax Tables or Tax	(Com	putation	on Sche	edules beginn	ing on page 25)		
tatic	9. Nonresident allocation perce	ntage	(Fron	n Sched	dule S, Part B	s, line B23)	······································	
ndu	10. Nonresident tax (Multiply lin	e 8 by	line 9)				
11. Kansas tax on lump sum distributions (Residents only - see instructions, page 16)						ge 16)		
Тах	12. TOTAL KANSAS TAX (Resid	dents:	add lii	nes 8 &	11; Nonresid	lents: enter amo	ount from line 10)	
	DIEASE O		LETE	: DEVI	EDGE GIDE			

SCHEDULE S

If amount is negative, shade minus (-) in box. Example:

2002 KANSAS SUPPLEMENTAL SCHEDULE

Your First Name	Initial Last Name	Enter the first four letters of your last name. Use ALL CAPITAL letters.	
		Your Social Security number	
Spouse's First Name	Initial Last Name	Enter the first four letters of your spouse's last name. Use ALL CAPITAL letters.	
		Spouse's Social Security number	T
DARTA MODIFIC	ATIONS TO FEDERAL AD III		
PART A - MODIFIC	ATIONS TO FEDERAL ADJU	ISTED GROSS INCOME (See instructions, page) 22)
ADDITIONS TO FEDE	RAL ADJUSTED GROSS INCO	ME:	
	d interest not specifically exempt from Kansa enses)		00
A2. Contributions to all Kans	as public employee's retirement systems (Se	ee instructions)	00
A3. Federal net operating los	s carry forward		00
A4. Other additions to Feder	al adjusted gross income (See instructions a	and enclose list)	
			00
A5. Total additions to Federa	ll adjusted gross income (Add lines A1 throu	gh A4)	00
SUBTRACTIONS EDG	OM FEDERAL ADJUSTED GROS	SS INCOME:	
A6. Interest on U.S. Governn	nent obligations (Reduced by related expens	ses)	00
A7. State income tax refund	(If included on line 1 of Form K-40 or the Tel	lefile worksheet)	00
A8. Kansas net operating los	s carry forward		00
A9. Retirement benefits spec	cifically exempt from Kansas Income Tax (Er	nclose applicable 1099Rs)	00
A10. Other subtractions from	Federal adjusted gross income (See instruc	tions and enclose list)	00
A11. Total subtractions from I	Federal adjusted gross income (Add lines A6	6 through A10).	00
	Sastar aujustou groot moonto (rida misorria		100
NET MODIFICATIONS	3 :		
	leral adjusted gross income (Subtract line A	11 from line A5) Enter on	1.
	gative, shade minus (-) in box		00

PART B - NONRESIDENT ALLOCATION (See instructions, page 24)

If amount is negative, shade minus (-) in box. Example:	Total From Federal Return:		Amoı	ınt Fı	rom I	Kans	sas S	ources:
B1. Wages, salaries, tips, etc					\bot			00
B2. Interest and dividend income								00
B3. Refunds of state and local income taxes								00
B4. Alimony received								00
B5. Business income or loss		-						00
B6. Farm income or loss		-						00
B7. Capital gain or loss		-						00
B8. Other gains or losses		-						00
B9. Pensions, IRA distributions, and annuities								00
B10. Rental real estate, royalties, partnerships, S corporations, estates, trusts, etc		-						00
B11. Unemployment compensation, taxable Social Security benefits, and other income								00
B12. Total income from Kansas sources (Add lines B1 thro	ough B11)	-		Т	Т			00
ADJUSTMENTS AND MODIFICATIONS TO	NANSAS SOURCE INCOME:			-	_		_	
ADOGOTIMENTO AND MODIL TOATTONG TO	Total From Federal Return:		Amou	ınt Fı	rom I	Kans	sas S	ources:
B13. IRA Retirement Deductions					Ĺ			00
B14. Penalty on early withdrawal of savings					Ī			00
B15. Alimony paid					L			00
B16. Moving expenses					I			00
B17. Other federal adjustments					I			00
B18. Total federal adjustments to Kansas source income (Add lines B13 through B17)				I			00
B19. Kansas source income after federal adjustments (Sul	otract line B18 from line B12)	-			I			00
B20. Net modifications applicable to Kansas source incom	e (See instructions)	-			I			00
B21. Modified Kansas source income (Line B19 plus or mi	nus line B20)							00
B22. Kansas adjusted gross income (From line 3, Form K-	40)	-						00
B23. Nonresident allocation percentage (Divide line B21 by percent, enter on line 9, Form K-40)								%

FORM K-40V INSTRUCTIONS

Print your name(s), address, Social Security number(s), and the first four letters of your last name in the space provided. If you are filing a joint return, print your spouse's name, Social Security number, and first four letters of their last name in the space provided. If name or address information has changed since last year, check the name/address change checkbox.

The total amount of tax due must be paid in full by check or money order. Make sure your Social Security number is printed on your check or money order. If payment is not made on or before April 15, 2003, the tax due is subject to penalty and interest.

If you are paying for an amended return, mark an "X" in appropriate box.

If you are filing an extension of time to file your return, mark an "X" in appropriate box. Note that an extension of time is NOT an extension to pay.

Do not attach the payment voucher or payment to your return or to each other. Place them in the envelope with your return. If you have already mailed your return, or you filed electronically, mail your payment and the voucher to:

KANSAS INCOME TAX KANSAS DEPARTMENT OF REVENUE 915 SW HARRISON ST. TOPEKA, KS 66699-1000

K-40V	2002 KANS INDIVIDUAL INCOM PAYMENT VOUCE	E TAX	CE USE ONLY		Please use UPPER CASE letters to print the first four letters of Your last name Spouse's last name
Taxpayer's First Name	Initial Last Name				
Spouse's First Name	Initial Last Name			Your Social Security number	
Mailing Address (Number and Stree	st including Pural Pouto)		Т	Spouse's Social Security number	
City, Town, or Post Office	R, Including Kurai Koute)	State Zip Code	Name or Address Change		Social Security number on check or money order ayable to Kansas Income Tax.
Daytime Phone Number		Amended Return	Extension Return	PAYMENT AMOUNT	\$

Common errors that delay processing

Kansas Income Tax forms are designed to be *imaged* on our computers, enabling us to process your tax return faster and with fewer errors. In order for our system to work at its best and to ensure the most efficient processing of your Kansas return, it is important that you use the following guidelines to prepare your return.

✓ DO use black or dark blue ink.

- DON'T use red, purple, green, light blue, or any similar ink colors.
- DO print only one number or letter in each box and stay within the lines of each box. If a line or a box does not apply to you, leave it blank. For example, enter \$17,360 like this:
 - 1736000
- DON'T use dollar signs, lines, slashes or other symbols in the boxes or in writing numbers. For example, DO NOT enter your numbers like this:
 - ,\$177,360 <u>...</u>
- DO fold your K-40 and schedules in half and place your W-2s, 1099s and K-40V (if required) inside DO NOT fasten them together.
- DON'T staple, paper clip, tape or use any other fastening device on documents you send to us.
- ✓ DO mail the ORIGINAL return and necessary enclosures to the Department of Revenue.
- DON'T mail a photocopy keep it for your records.

Before mailing your return, be sure you have...

- placed your pre-addressed label at the top of Form K-40. If you do not have a label (or the label information is incorrect) print your name and address directly on Form K-40.
- marked the name or address change box on Form K-40 if your name or address changed.
- entered Social Security number(s) on the K-40 and all supporting documents.
- checked your math and made sure entries are on the proper lines.
- signed your return and had your spouse sign if filing joint.
- completed the Income Tax Payment Voucher (K-40V) if you are sending a payment by check or money order. The voucher helps ensure your remittance is properly credited to your account.

GENERAL INFORMATION

Who Must File a Return

KANSAS RESIDENTS

A Kansas resident for income tax purposes is anyone who lives in Kansas, regardless of where he or she is employed. An individual who is away from Kansas for a period of time and has intentions of returning to Kansas is a resident.

If you were a Kansas resident for the entire year, you must file a Kansas Individual Income Tax return if:

- You are required to file a federal income tax return, OR
- Your Kansas adjusted gross income is more than the total of your Kansas standard deduction and exemption allowance.

The <u>minimum</u> filing requirements for each filing status and exemption allowance situation are shown below. If you are not required to file a federal return, you may use this table to determine if you are required to file a Kansas return. For example, if your filing status is single, and you are over 65, you do not need to file a Kansas return unless your gross income is over \$6,100. A married couple filing jointly would not be required to file a Kansas return unless their gross income is over \$10,500.

A Kansas resident must file if he or she is:	And has gross income of at least:
SINGLE OR MARRIED FILING SEPARATE	
Under 65	\$5,250
65 or older or blind	
65 or older and blind	\$6,950
MARRIED FILING JOINT	
Under 65 (both spouses)	\$10,500
65 or older or blind (one spouse)	
65 or older or blind (both spouses)	
65 or older and blind (one spouse)	
65 or older or blind (one spouse) and 65 or older and blind (other spouse	e) \$12,600
65 or older and blind (both spouses)	\$13,300
HEAD OF HOUSEHOLD	
Under 65	\$9,000
65 or older or blind	\$9,850
65 or older and blind	

IMPORTANT: You must file a Kansas Individual Income Tax return to receive any refund of taxes withheld, regardless of the amount of total income, or to receive the Food Sales Tax refund.

MINOR DEPENDENTS

A minor child claimed on another person's return can claim a standard deduction of \$500 or the amount of their earned income (wages) up to \$3,000, whichever is greater. Unearned income (such as interest and dividends) over \$500 is taxable to Kansas and a Kansas return must be filed. If the taxable income (line 7, Form K-40) is zero, a return is not required. However, you must file a Kansas Individual Income Tax return to receive any refund of taxes withheld, regardless of the amount of total income.

NONRESIDENTS

If you are not a resident of Kansas, but you received income from Kansas sources, you must file a Kansas Individual Income Tax return regardless of the amount of income received from Kansas sources.

If your employer withheld Kansas taxes from your wages in error, you must also file a Kansas return in order to receive a refund, even though you had no income from Kansas sources. A letter from your employer on company letterhead and signed by an authorized company official explaining the error must accompany your return.

PART-YEAR RESIDENTS

You are a part-year resident of Kansas if you were a Kansas resident for less than 12 months during the tax year. As a part-year resident, you have the option to file your Kansas return either as a resident or as a nonresident.

MILITARY PERSONNEL

The active duty service pay of military personnel is taxable ONLY to your state of legal residency, no matter where you are stationed during the tax year. If your home of record on your military records is Kansas, you are a Kansas resident.

If you are a nonresident of Kansas but are stationed in Kansas due to military orders, you must file a Kansas return if you (or your spouse if filing jointly) received income from Kansas sources. Your total income, including service pay, is used to determine the **rate** of tax paid on your Kansas source income.

NATIVE AMERICAN INDIANS

Income received by native American Indians that is exempt from Federal Income Tax is also exempt from Kansas Income Tax. Income earned on a reservation, by a native American Indian residing on his or her tribal reservation, is also exempt from Kansas Income Tax. If any such income is included in the federal adjusted gross income, it is subtracted on the Kansas return.

When to File

If your 2002 return is based on a calendar year, it must be filed and the tax paid no later than **April 15, 2003.** If your return is based on a fiscal year, your Kansas return is due the 15th day of the 4th month following the end of your fiscal year. The instructions in this booklet assume a calendar year taxpayer.

By using an electronic filing option and the direct debit payment method, you can file your return at any time and your bank account will not be debited until the due date of the return. See instructions for this payment option on page 19.

AMENDED RETURNS: In general, amended returns must be filed with the Department of Revenue within three (3) years of when the original return was filed. If the amended return will result in a refund to you, the amended return may be filed within three (3) years of when the original return was filed, or within two (2) years from the date the tax was paid, whichever is later.

Where to File

Please use the pre-addressed envelope in this tax booklet to mail your tax return. This envelope is designed for use in our automated mail-opening equipment and will expedite the processing of your return. If you are expecting a refund, place an "X" in the box on the front of the envelope. If your envelope has been misplaced, mail your return to the following address:

INDIVIDUAL INCOME TAX/FOOD SALES TAX KANSAS DEPARTMENT OF REVENUE 915 SW HARRISON ST TOPEKA. KS 66699-1000

If You Need Forms

A tax booklet is mailed each year to the address on your previous year's Income Tax return.

Kansas Income Tax forms and instructions are available throughout the state at city and county clerk's offices, driver's license stations, banks, libraries, and other places of convenience. Specialized schedules and forms are available from our Taxpayer Assistance Office, or by calling our voice mail forms request line at (785) 296-4937 and from our web site: www.ksrevenue.org

Important: Due to the sensitivity of the Department's imaging equipment for tax return processing, only an **original** preprinted form or an **approved** computer-generated version of the K-40, Schedule S, and K-40V should be filed.

Extension of Time to File

If you are unable to complete your Kansas return by the filing deadline, you may request an extension of time to file. If you filed Form 4868 with the Internal Revenue Service for an automatic four-month extension to file, enclose a copy of this form with your completed Form K-40 to automatically receive a four-month extension to file your Kansas return. Kansas does not have a separate extension request form. (If you are entitled to a refund, an extension is not required to file the return after the original due date.)

Important: An extension of time to file is NOT an extension to pay. If you do not pay the tax amount due (may be estimated) by the <u>original</u> due date, you will owe interest and may also be charged a penalty on any balance due.

To pay the tax balance due for an extension, use the Kansas Payment Voucher (K-40V) located in this book. Check the box on the K-40V indicating extension payment.

Copy of Federal Return

If you file Form K-40 using a Kansas address, you do not need to include a copy of your Federal return. However, keep a copy as it may be requested by the Kansas Department of Revenue at a later date. If your Form K-40 shows an address other than Kansas, you must enclose a copy of your Federal return (1040EZ, 1040A or 1040 and applicable Schedules A-F) with your Kansas return.

Estimated Tax

If you have self-employment income or other income not subject to Kansas withholding, you may be required to file estimated income tax voucher to prepay your Kansas Income Tax. Estimated tax payments are required if:

- Your Kansas Income Tax balance due (after withholding and prepaid credits) is \$200 or more; AND
- Your withholding and prepaid credits for the current tax year are less than:
 - (1) 90% of the tax on your current year's return or
 - (2) 100% of the tax on your prior year's return.

To make estimated tax payments, obtain Form K-40ES, the Kansas estimated tax vouchers and instructions.

If two-thirds of your income is from farming or fishing, you are not required to make estimated tax payments if your return is filed and tax is paid on or before March 1, 2003.

Underpayment Penalty: If line 27 of Form K-40 is at least \$200 and is more than 10% of the tax on line 17 of Form K-40, you may be subject to a penalty for underpayment of estimated tax. Use Schedule K-210, in this booklet, to see if you will have a penalty or if you qualify for one of the exceptions to the penalty.

Amending Your Return

You must file an amended Kansas return when: 1) an error was made on your Kansas return, 2) there is a change on another state's return (error or adjustment), 3) there is a change on your federal return (error or adjustment). Check the AMENDED box in the Filing Information section of the K-40 if you are amending your 2002 Kansas return. For 2001 and all subsequent tax years, Form K-40 is used to amend your return. For tax years prior to 2001, you must use a Form K-40X for the year you are amending. For copies of Form K-40X, refer to If You Need Forms above.

AMENDED FEDERAL RETURN: If you are filing an amended federal income tax return, Form 1040X for the same taxable year as this amended return, you must enclose a complete copy of the amended

federal return and full explanations of all changes made on your amended Kansas return. If your amended federal return is adjusted or disallowed, it is necessary to provide the Kansas Department of Revenue with a copy of the adjustment or denial letter.

If you did not file a Kansas return when you filed your original federal return, and the federal return has since been amended or adjusted, use the information on the amended or adjusted federal return to complete your original Kansas return. A copy of both the original and amended federal returns should be enclosed with the Kansas return along with an explanation of the changes.

FEDERAL AUDIT: If you know that a previously filed federal return was not correct, or if your original return was adjusted by the Internal Revenue Service, amended returns or copies of the Revenue Agent's Reports must be submitted within 180 days of the date the federal adjustments are paid, agreed to, or become final, whichever is earlier. Failure to properly notify the Director of Taxation within the 180 day period will cause the statute of limitations to remain open (Department of Revenue could make assessments for as many years back as necessary).

Deceased Taxpayers

If you are the survivor or representative of a deceased taxpayer, you must file a return for the taxpayer who died during the calendar year.

If you are a surviving spouse filing a joint Federal Income Tax return, a joint Kansas return must also be filed. Include the decedent's Social Security number in the space provided in the heading of the return. Be sure the appropriate box below the heading has been checked.

Decedent Refund Documentation

If you are a surviving spouse requesting a refund of less than \$100, you must enclose **ONE** of the following with your Form K-40:

- Federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer
- Death certificate
- Obituary statement
- Funeral home notice
- Kansas Form RF-9, Decedent Refund Claim

If you are a surviving spouse requesting a refund of OVER \$100, or if a refund of ANY amount is being requested by someone other than the surviving spouse, you must submit with your Form K-40:

- Proof of death (death certificate, obituary statement or funeral home notice), AND
- Kansas Form RF-9, Decedent Refund Claim

Innocent Spouse Relief

In those cases where husband and wife file as married filing joint for Kansas, and one spouse is relieved of federal liability by the IRS under 26 USC 6013(e) or 6015, he or she is also relieved of Kansas tax, penalty and interest. Innocent spouse relief is also provided in Kansas cases where such relief would have been provided on the federal level had there been a federal liability.

Confidential Information

Income tax information disclosed to the Kansas Department of Revenue, either on returns or through department investigation, is held in strict confidence by law. The Department of Revenue, Internal Revenue Service, and several other states have an agreement under which some income tax information is exchanged. This is to verify the accuracy and consistency of information reported on federal and Kansas Income Tax returns.

Food Sales Tax Refund

Form K-40 is not only a Kansas Income Tax return, but also the claim form for the Food Sales Tax Refund. This program offers a refund of the sales tax paid on food. To qualify, you must be 55 years of age or older, or be blind or disabled, or have a dependent child under 18 who lived with you all year whom you claim as a personal exemption. You must also be a Kansas resident (residing in Kansas the entire year) whose Kansas qualifying income is \$25,800 or less (see page 14). The refund is claimed on line 23 of Form K-40. The Food Sales Tax refund will either increase the amount of your Income Tax refund or decrease the amount you owe. If you filed a Kansas Income Tax return last year, you may use TeleFile, WebFile, or PCFile to claim your Food Sales Tax refund and get your refund quicker. See page 3 for details on these quick and easy paperless filing options.

Homestead Refund Program

This program offers a property tax rebate of up to \$600.00 for homeowners and renters. To qualify, the claimant must be a Kansas resident (residing in Kansas the entire year) whose 2002 household income was less than \$25,000, and who is over 55 years old, or is blind or disabled, or has a dependent child under 18 who lived with them all year. "Household income" is generally the total of all taxable and nontaxable income received by all household members.

This rebate is claimed on Kansas Form K-40H, "Kansas Homestead Refund Claim." This form and booklet of instructions are available from our Taxpayer Assistance Center, driver's license stations, your county clerk's office, and other places of convenience throughout the state, or by calling our voice mail forms request line: (785) 296-4937.

FORM K-40 LINE-BY-LINE INSTRUCTIONS

TAXPAYER INFORMATION

Label: If you have a pre-addressed label (located on the back cover of this booklet) and the name and address information is correct, place it on your Form K-40 in the space provided **after** you have completed your return.

Name and Address: If you do not have a pre-addressed label, or if the information on the label is incorrect, PRINT or TYPE your name and address in the spaces provided. Be sure to include your apartment or lot number, if applicable, to assure delivery of your refund or correspondence.

School District and County: *Residents*—Using the list on pages 30 and 31, enter your school district and county abbreviation for where you resided on December 31, 2002. *Nonresidents*—Leave these boxes blank.

Name or Address Change Box: If your name or address has changed since your last Kansas return was filed, mark an "X" in the box below the name and address area.

Deceased Taxpayer Box: If the taxpayer (or spouse, if filing a joint return), died during 2002, mark an "X" in the appropriate box below the name and address area.

First Four Letters of Last Name: Using ALL CAPITAL letters, enter the first four letters of your last name and that of your spouse in the boxes provided. If your last name has less than four letters, leave the remaining box(es) empty.

Social Security Number: You must enter the Social Security number(s) in the boxes on your return. In order to improve the confidentiality of your tax information, your Social Security numbers are not printed on your label.

Telephone Number: Should a problem arise in processing your return, it is helpful if we have a telephone number where you can be reached during our office hours. It will be kept confidential.

FILING INFORMATION

Filing Status: Your Kansas filing status must be the same as your federal filing status. If your federal filing status is "Qualifying Widow(er) with Dependent Child," check the "Head of Household" box.

If you and your spouse file a joint Federal return, you must file a joint Kansas return, even if one of you is a nonresident. If you and your spouse file separate Federal Income Tax returns, you must file separate Kansas returns.

Amended Return. If you are filing an amended return for tax year 2002, place an "X" in the AMENDED box and in the appropriate sub-box indicating the reason you are filing an amended return.



If you are filing an amended return, you **cannot** change the filing status from "joint" to "separate" after the due date has passed for filing a separate return (April 15th for calendar year taxpayers).

Residency Status: Check the appropriate box for your residency status (see the definitions that begin on page 11).

If you and your spouse file a joint Federal Income Tax return and one of you is a nonresident of Kansas, you must file a joint nonresident Kansas return.

Exemptions: Enter the number of exemptions claimed on your federal return. If your filing status is "Head of Household," you are

allowed an additional exemption on your Kansas return; enter a "1" in the box provided. Enter the total number of exemptions in the "Total Kansas exemptions" box. **Important**—If you are claimed as a dependent by another taxpayer, enter "0" in the "Total Kansas exemptions" box.

FOOD SALES TAX REFUND

To qualify for a refund of sales tax paid on food purchases, you must meet the qualifications for residency, taxpayer status, and qualifying income.

Residency: You must have lived in Kansas for the entire year of 2002. If you resided in Kansas less than 12 months of 2002, you do not qualify for the Food Sales Tax refund, even if your filing status shown on Form K-40 is "Resident."

Taxpayer Status: If you resided in Kansas all 12 months of 2002, answer these questions:

- 1) Were you 55 years of age or older during 2002 (born prior to January 1, 1948)? ☐ Yes ☐ No
- 2) Were you totally and permanently disabled or blind during 2002 (regardless of age)? ☐ Yes ☐ No
- 3) Did you have one or more dependent children under the age of 18 who resided in your home during the entire calendar year? ☐ Yes ☐ No

If you answered "Yes" to one or more of these questions, you meet the taxpayer status qualification.

Qualifying Income: The income limit for a Food Sales Tax refund is \$25,800. If you met the first two qualifications, complete the worksheet on page 21.

If you meet ALL of the qualifications for residency, taxpayer status, and qualifying income, mark the Food Sales Tax Refund box and complete Form K-40 or the TeleFile Worksheet, whichever method of filing you prefer.

INCOME



If the amounts on lines 1, 2, or 3 are negative numbers, be sure to shade the minus (–) in the box to the left of the negative number.

LINE 1 — FEDERAL ADJUSTED GROSS INCOME

Enter on line 1 your Federal *adjusted* gross income as reported on your 2002 Federal Income Tax return.

LINE 2 — MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

Many taxpayers will not have any modifications. If you do not have any modifications, skip line 2 and enter the amount from line 1 on line 3.

However, if you have income that is taxable at the federal level but not taxable to Kansas, or have income that is exempt from federal taxation but taxable to Kansas, you must complete Part A of Schedule S (page 9). Review the instructions on page 22 to determine if you have any modifications to your Federal adjusted gross income.

LINE 3 — KANSAS ADJUSTED GROSS INCOME

If line 2 is a positive amount, add lines 1 and 2 and enter the total on line 3. If line 2 is a negative amount (be sure to shade the

minus (-) in the box to the left of the amount), subtract line 2 from line 1 and enter the result on line 3.

NOTE: If the amount on line 3 is \$25,800 or less, you may qualify for the Food Sales Tax refund. Review the qualifications on page 14 and the qualifying income worksheet on page 21.

DEDUCTIONS

LINE 4 — STANDARD OR ITEMIZED DEDUCTIONS

If you did not itemize your deductions on your federal return, you must take the standard deduction on your Kansas return. If you itemized your deductions on your federal return, you may either itemize on your Kansas return or take the Kansas standard deduction, whichever is to your advantage.

If you are married and file separate returns, you and your spouse must use the same method of claiming deductions. If one of you itemize your deductions, then the other must also itemize.

KANSAS STANDARD DEDUCTION

Enter your Kansas standard deduction from the applicable chart or worksheet that follows.

If you can be claimed as a dependent by another taxpayer and line 1 of Form K-40 includes income other than earned income, you must use the "Standard Deduction for Dependents" worksheet.

<u>CHART I</u> — Standard Deduction Chart for Most People Do not use this chart if you are 65 or older or blind, OR if someone can claim you as a dependent. Filing status: Enter on line 4 of Form K-40: \$3,000 Single Married Filing Joint \$6,000 Married Filing Separate \$3,000 Head of Household \$4,500 **CHART II** – Standard Deduction Chart for People 65 or Older and/or Blind If someone can claim you as a dependent, use the worksheet for dependents in the next column. You were 65 or older Blind Check if: Blind \square Your spouse was 65 or older TOTAL Number of boxes checked. Filing Number of Enter on line 4 status: boxes checked: of Form K-40: Single 1 \$3,850 2 \$4,700 Married Filing Joint 1 \$6,700 2 \$7,400 3 \$8,100 4 \$8,800 Married Filing Separate 1 \$3,700 2 \$4,400 3 \$5,100 4 \$5,800 Head of Household 1

2

\$5,350

\$6,200

I ON DEI ENDENTS	
Use this worksheet ONLY if someone can dependent.	claim you as a
1) Enter the amount of your earned income.	1
2) Minimum standard deduction.	2\$500
3) Enter the larger of lines 1 or 2.	3
4) Enter the amount for your filing status:	
Single — \$3,000	
Married filing joint — \$6,000	
Married filing separate — \$3,000	
Head of household — \$4,500	4
5) Enter the lesser of lines 3 or 4	5
STOP HERE if you are under 65 and not	
blind. Enter this amount on line 4 of Form K	(-40 .
6) a. Check if:	
You were 65 or older	Blind
Your spouse was 65 or older	Blind 🔲
h TOTAL number of hoves checked	

STANDARD DEDUCTION WORKSHEET

EOD DEDENDENTS

KANSAS ITEMIZED DEDUCTIONS

c. Multiply 6b by \$850 (\$700 if

line 4 of Form K-40.

married filing joint or separate)

7) Add lines 5 and 6c. Enter here and on

You may itemize your deductions on your Kansas return **ONLY** if you itemized your deductions on your Federal return. Your Kansas itemized deductions are the same as your Federal itemized deductions EXCEPT Kansas does not allow a deduction for state and local income taxes.

To compute your Kansas itemized deductions, complete the worksheet applicable for your federal adjusted gross income.

	ITEMIZED DEDUCTION WORKSHEET I						
	Federal Adjusted Gross Income of \$137,300 or Less						
	(\$68,650 or less if married filing sep	arate	ely)				
1)	Total itemized deductions on line 28* of federal Schedule A.	\$					
2)	State and local income taxes on line 5* of federal Schedule A.	\$					
3)	Kansas itemized deductions (subtract line 2 from line 1). Enter this amount on line 4 of Form K-40.	\$					
*F	*Federal line number references are subject to change						

ITEMIZED DEDUCTION WORKSHEET II

Federal Adjusted Gross Income Over \$137,300

(Over \$68,650 if married filing separately)

Refer to your federal itemized deductions worksheet, in your federal 1040 instruction book, not the Federal Schedule A.

1)	Divide line 9* of the "Federal Itemized Deductions Worksheet" by line 3* of that worksheet (cannot exceed 100%).	%
2)	Enter the amount from line 5 of federal Schedule A (State and local income	
	taxes paid).	\$
3)	Multiply line 1 by line 2.	\$
4)	Subtract line 3 from line 2.	\$
5)	Enter the amount from line 28* of federal Schedule A.	\$
6)	Subtract line 4 from line 5. Enter this	

*Federal line number references are subject to change

amount on line 4 of Form K-40.

LINE 5 — EXEMPTION ALLOWANCE

Multiply the total number of exemptions claimed on Form K-40 by \$2,250. **Important:** If you are claimed as a dependent by another taxpayer, enter "0" on line 5.

LINE 6 — TOTAL DEDUCTIONS

Add lines 4 and 5. Enter the total on line 6.

LINE 7 — TAXABLE INCOME

Subtract line 6 from line 3. Enter the result on line 7. If line 7 is less than zero, enter "0".

TAX COMPUTATION

LINE 8 — TAX

If line 7 is **\$50,000 or less**, use the **Tax Tables** beginning on page 25 to find the amount of your tax.

If line 7 is **more than \$50,000**, you must use the **Tax Computation Schedules** on page 29 to compute your tax. If you are married filing jointly, use Schedule I. All others will use Schedule II.

Residents – If you are filing as a resident, skip lines 9 and 10 and go to line 11.

Nonresidents – If you are filing as a nonresident, you must complete Part B of Schedule S. Follow the instructions beginning on page 24.

LINE 9 — NONRESIDENT ALLOCATION PERCENTAGE

Enter the percentage from Schedule S, Part B, line B23.

LINE 10 — NONRESIDENT TAX

Multiply line 8 by the percentage on line 9 and enter the result on line 10.

LINE 11 — KANSAS TAX ON LUMP SUM DISTRIBUTIONS

If you received income from a lump sum distribution and there has been a Federal tax imposed on this income in accordance with federal Internal Revenue Code Section 402(e), then you are subject to Kansas tax on your lump sum distribution.

If you are a resident, enter **13%** of the Federal **tax** on your lump sum distribution (determined on Federal Form 4972) on line 11.

If you are a nonresident, leave line 11 blank.

Note: If you are paying a Federal tax on a lump sum distribution received from the Kansas Public Employees' Retirement System (KPERS), prorate the Federal tax. Divide the Kansas taxable portion of the distribution (accumulated interest plus any contributions made since July 1, 1984, that have **not** been previously added back on your Kansas income tax returns) by the total portion of the distribution.

LINE 12 — TOTAL KANSAS TAX

If you are filing this return as a **resident**, add lines **8** and **11** and enter the result on line 12.

If you are filing this return as a **nonresident**, enter the amount from line **10** again on line 12.

CREDITS

LINE 13 — CREDIT FOR TAXES PAID TO OTHER STATES

If you paid income tax to another state, you may be eligible for a credit against your Kansas tax liability. If you had income from a state that has no state income tax, make no entry on line 13 and go to line 14.



To receive this credit, you must enclose a copy of the other state(s) tax return and supporting schedules with Form K-40. Copies of the other state's W-2 forms are

NOT acceptable. If claiming a foreign tax credit, and you were required to complete federal Form 1116, enclose a copy with your Kansas return.

Missouri Article X Refunds: If you received a refund from Missouri as a result of an Article X distribution, and you itemized your deductions in a prior year, you must reduce the amount reported on line (1) of either worksheet (current year tax actually paid) by that portion of the Article X Refund that is derived from income taxes. This amount is recorded on the Form 1099G you received from Missouri as the percentage of excess state revenues derived from Missouri income taxes.

Foreign Tax Credit: As used in this section, "state" means any state of the United States, the District of Columbia, Puerto Rico, any territory or possession of the United States, and any foreign country or political subdivision of a foreign country. The Kansas credit for foreign taxes is first limited to the difference between the actual tax paid to the foreign country and the foreign tax credit allowed on your Federal return.

If you claimed the foreign tax paid as an itemized deduction on your federal return, no credit is allowed in this section.

Taxes Paid to Other States by Kansas <u>Residents</u>: If you are a Kansas resident you may claim this credit if:

- Your total income on line 1 includes income earned in the other state(s); AND
- You were required to pay income tax to the other state(s) on that income.



Important: Your credit is NOT the amount of tax withheld in the other state(s); your credit is determined from the "Worksheet for Residents", below. You must complete the (s) for the other state(s) before using this worksheet

tax return(s) for the other state(s) before using this worksheet.

If you paid taxes to more than one state, complete a worksheet for each state, combine the results, and enter the total on line 13, Form K-40.

Worksheet for Residents 1) Amount of 2002 tax actually paid to the other state Total Kansas tax (Line 12, Form K-40) .. Other state's adjusted source income. (In many states the adjusted source income is reported on an income allocation schedule. That schedule will show the adjusted source income amount to enter here) Kansas adjusted gross income (Line 3, Form K-40) Percentage limitation (Divide line 3 by line 4) Maximum credit allowable (Multiply line 2 by line 5) Credit for taxes paid to the other state (Enter the lesser of line 1 or line 6; enter also on line 13, Form K-40)

Taxes Paid to Other States by Nonresidents: If you are filing as a nonresident of Kansas you may claim this credit if:

- You were a Kansas resident for part of the year,
- Your total income reported to Kansas includes income earned in the other state while you were a Kansas resident, AND
- You were required to pay taxes on that other state's income.

Complete the "Worksheet for Nonresidents" to determine your credit. If the credit is based on taxes paid to more than one state, complete a worksheet for each state, combine the results, and enter the total on line 13, Form K-40.

	Worksheet for Nonresidents	
1)	Amount of 2002 tax actually paid to the other state	\$
2)	Total Kansas tax (line 12, Form K-40)	\$
3)	Other state's adjusted source income (In many states the adjusted source income is reported on an income allocation schedule. That schedule will show the adjusted	
	source income amount to enter here)	Φ
4)	Kansas modified source income (Line B21, Part B, Schedule S)	\$
5)	Income earned in the other state while a Kansas resident (Amount of the adjusted source income in the other state for which you are taking a tax credit and which is included in your Kansas source income)	\$
6)	Percentage limitation (Divide line 5 by line 3)	%
7)	Amount of other state's tax applicable to income reported to Kansas (Multiply line 1 by line 6)	\$
8)	Percentage limitation (Divide line 5 by line 4)	%
9)	Maximum credit allowable (Multiply line 2 by line 8)	\$
10)	Credit for taxes paid to the other state (Enter the <u>lesser</u> of line 7 or line 9; enter also on line 13, Form K-40)	\$

LINE 14 — CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES

This credit is available to residents only. Nonresidents are not eligible for this credit.

Multiply the amount of credit <u>allowed</u> against your Federal Income Tax liability on your federal return by **25**%. Enter the result on line 14.

LINE 15 — OTHER CREDITS

Enter on line 15 the total of all other tax credits for which you are eligible. You must complete and enclose with your Form K-40 the appropriate schedule to claim any of the following credits:

Credit	Schedule <u>Required</u>
Adoption Credit	. K-47
Agricultural Loan Interest Reduction Credit	K-51/K-52
Alternative Fuel Credit	. K-62
Business and Job Development Credit	. K-34
Business Machinery and Equipment Credit	. K-64
Child Day Care Assistance Credit (employers only)	. K-56
Community Service Contribution Credit	. K-60
Disabled Access Credit	. K-37
Habitat Management Credit	. K-63
High Performance Incentive Program Credit	. K-59

Historic Preservation Credit	K-35
Plugging an Abandoned Gas or Oil Well Credit	K-39
Research & Development Credit	K-53
Single City Port Authority	K-76
Small Employer Health Insurance Contribution Credit	K-57
Swine Facility Improvement Credit	K-38
Telecommunications Property/Income Tax Credit	K-36
Temporary Assistance to Families Contribution Credit	K-61
Venture and Local Seed Capital Credit	K-55

LINE 16 — TOTAL TAX CREDITS

Add lines 13, 14, and 15 and enter the result on line 16.

LINE 17 — BALANCE

Subtract line 16 from line 12. If the result is zero or a negative amount, enter "0" on line 17.

WITHHOLDING AND PAYMENTS

LINE 18 — KANSAS INCOME TAX WITHHELD

Add the Kansas withholding amounts shown on your W-2 forms (also 1099s and K-19 forms, if applicable). Enter the total on line 18. Your W-2 forms and any 1099 or K-19 forms showing Kansas tax withheld must be enclosed with your Form K-40 or the credit will be disallowed.

If you have not received a W-2 form from your employer by January 31, or if the form you received is incorrect or not legible, contact your employer.

LINE 19 — ESTIMATED TAX PAID

Enter the total of your 2002 estimated tax payments plus any 2001 overpayment you had credited forward to 2002.

LINE 20 — AMOUNT PAID WITH KANSAS EXTENSION

Enter the amount paid with your request for an extension of time to file.

LINE 21 — EARNED INCOME CREDIT

This credit is available to residents only. Nonresidents are not eligible for this credit.

Multiply the amount of credit allowed on your Federal return by 15%. You may choose to have the IRS compute your federal earned income credit. If you do not receive the information from the IRS before the deadline for filing your Kansas return you should complete Form K-40 without the credit, and be sure to pay any amount you owe. Once the IRS sends you the completed earned income credit figures, you may then file an amended Kansas return to claim the credit. See **Amending Your Return** on page 12 of this booklet.

LINE 22 — REFUNDABLE PORTION OF TAX CREDITS

Enter the total refundable portion of these credits:

Business Machinery and Equipment	. K-64
Child Day Care Assistance Credit (employers only)	. K-56
Community Service Contribution Credit	. K-60
Disabled Access Credit	. K-37
Habitat Management Credit	. K-63
Single City Port Authority	. K-76
Small Employer Health Insurance Contribution Credit	. K-57
Telecommunications Property/Income Credit	. K-36

LINE 23 — FOOD SALES TAX REFUND

Refer to the qualifications for this credit on page 14. If you meet all the qualifications, you must mark an "X" in the "Food Sales Tax Refund" box on the front of Form K-40.

To compute your Food Sales Tax refund, you will need the number of exemptions in the "Total Exemptions" box on the front of Form K-40, and your Qualifying Income amount from line 27 of the Qualifying Income Worksheet on page 21.

If your qualifying income on line 27 of the Worksheet is:

\$0 to \$12,900 — multiply the number of exemptions by \$72. Enter the refund amount on line 23.

\$12,901 to \$25,800 - multiply the number of exemptions by \$36.

Enter the refund amount on line 23.

\$25,801 or greater — you are not eligible for the refund.

LINE 24 — CASH REMITTED ON ORIGINAL RETURN

Use this line ONLY if you are filing an amended Income Tax return for the 2002 tax year. Enter the amount of money you remitted to the Department of Revenue with your original 2002 return.

LINE 25 — OVERPAYMENT FROM ORIGINAL RETURN

Use this line ONLY if you are filing an amended Income Tax return for the 2002 tax year. Enter the amount of overpayment shown on your original return. Since you were refunded this amount or it was credited forward, this amount is a subtraction entry.

LINE 26 — TOTAL REFUNDABLE CREDITS

Add lines 18 through 24 and subtract line 25; enter the result on line 26.

BALANCE DUE

LINE 27 — UNDERPAYMENT

If your tax balance on line 17 is greater than your total credits on line 26, enter the difference on line 27.

LATE CHARGES

If the amount on line 27 is not paid by the due date, or if a balance due return is filed after the due date, penalty and interest are added according to the rules outlined in lines 28 and 29.

Extension of Time to File Your Return: Interest is due on any delinquent tax balance, even if you have been granted an extension of time to file the return. If **90%** of your tax liability is paid on or before the *original* due date of your return, an automatic extension is applied and no penalty is assessed.

LINE 28 — INTEREST

Compute interest at **0.583% for each month** (or portion thereof) from the due date of the return on the amount on line 27.

LINE 29 — PENALTY

Compute penalty at 1% per month (or portion thereof) from the due date of the return on the amount on line 27. The maximum penalty is 24%. For example, if you paid tax of \$150 on May 20, 2003, (due date of April 15, 2003) multiply line 17 (\$150) by 2% and enter the result (\$3.00) on line 29.

LINE 30 — ESTIMATED TAX PENALTY

If the amount on line 27 is \$200 or more, you may be subject to

an estimated tax penalty. To determine if you have a penalty, complete Schedule K-210, found in the back of this booklet. If you have a penalty on Schedule K-210, enter the amount on line 30. If the amount on line 27 is \$200 or more, you may not be subject to an estimated tax penalty if you meet one of the two exceptions:

1) if your withholdings and/or estimated payments (lines 18 & 19) equal or exceed 100% of the prior year's tax liability (line 17 from last year's return) or, 2) if your withholdings and/or estimated payments (lines 18 & 19) equal or exceed 90% of this year's tax liability (line 17).



If at least two-thirds of your income is from farming or fishing, mark an "X" in the box on line 30.

LINE 31 – AMOUNT YOU OWE

Add lines 27 through 30 and enter the total on line 31. This amount should be paid in full with the return. A balance due less than \$5 does not need to be paid. You may make a contribution to the Nongame Wildlife Improvement Program or to the Senior Citizens Meals on Wheels Contribution Program even if you have a balance due return. Just add these amounts to your tax and write one check for total of the tax due and your contribution(s).

The Department of Revenue offers three different options to pay your Kansas tax:

<u>Credit card.</u> To pay by credit card, visit the service provider's Internet web site listed below. A convenience fee will be charged by the service provider based on the amount of tax you are paying. You can find out what the fee is by visiting the provider's web site:

Official Payments Corporation www.officialpayments.com

<u>Direct Debit</u>. This payment option is available if you WebFile, PC File, or TeleFile your Kansas return – it is NOT available if you file a paper Form K-40 return or use Fed/State e-File. When you select Direct Debit, and provide your bank routing number and bank account number, you are authorizing the department to initiate an electronic payment from your account for payment of your balance due. Direct Debit allows you to "file now, pay later." For example, if you file your return on February 20 and elect Direct Debit, our automated debit request will not occur until the April 15th due date.

With Direct Debit, you are also assured that your payment is made on time. Direct debit payment authorizations on returns filed by midnight of April 15th are considered to be timely paid.

Direct Debit saves time – no check to write and no K-40V voucher to complete and mail. Should you need to revoke your election of this payment authorization, you must notify the department at 1-800-525-3901 by 5:00 PM on April 15, 2003.



You should check with your financial institution to be sure they allow an electronic debit (withdrawal) from your account.

<u>Check or money order</u>. If you choose this payment option, you must complete and submit Form K-40V with your payment. Write your Social Security number on your check or money order and make it payable to "Kansas Income Tax." If you are making a payment for someone else (i.e., son, daughter,

parent), write that person's name and Social Security number on the check. DO NOT send cash. DO NOT staple or tape your payment to the Form K-40V or Form K-40. Instead, enclose it loosely with your return.

Returned check charge: A fee of \$37.92 is charged on all returned checks.

REFUND

LINE 32 — OVERPAYMENT

If your <u>tax balance</u> on line 17 is less than your total credits on line 26, enter the difference on line 32.

NOTE: An overpayment of less than \$5 will not be refunded, but may be carried forward as a credit to next year's return (line 33), or contributed to the Chickadee Checkoff (line 34) or the Senior Citizens Meals on Wheels Contribution Program (line 35).

LINE 33 — CREDIT FORWARD

Enter the portion of line 32 you wish to have applied to your 2003 Kansas estimated income tax (must be \$1 or more). If the amount on line 32 is less than \$5, you may carry it forward to 2003 as an additional credit even if you do not make estimated tax payments.

LINE 34 — CHICKADEE CHECKOFF

You may contribute to the Kansas Nongame Wildlife Improvement program to help improve the quality of wildlife in Kansas. Your donation is tax deductible. In 2002, contributions were used to:

- Conduct the Kansas amphibian monitoring program.
- Support the Kansas Nature-based Tourism Alliance and NaturalKansas website.
- Monitor bald eagle populations and nesting success.
- Develop recovery plans for state endangered species.
- Continue research on declining population of freshwater clams in southeast Kansas.
 - Sponsor the Kansas winter birdfeeder survey.
- Coordinate the Kansas Bluebird Program.
- Continue (OWLS) Outdoor Wildlife Learning Sites for schools.

Enter on line 34 the amount you wish to contribute to this program. Amounts less than \$1 cannot be credited to the program.

LINE 35 — SENIOR CITIZENS MEALS ON WHEELS CONTRIBUTION PROGRAM

All contributions are used solely for the purpose of providing funds for the Senior Citizens Meals On Wheels Contribution Program. The meals are prepared by a dietary staff and are delivered by volunteers. The underlying objective of the program is to prevent deterioration of the elderly and handicapped individuals in the community, thus making it possible for them to live independently in their own homes for as long as possible. The friendly visit with the volunteers is socially helpful and the daily visit is important in case of an emergency situation.

Enter on line 35 the amount you wish to contribute to this program. Amounts less than \$1 cannot be credited to the program.

Examination Adjustment: If your overpayment is decreased due to an adjustment to your return, your Nongame Wildlife

contribution and/or your Senior Citizens Meals on Wheels contribution will be reduced by that amount. If your overpayment is increased, your Nongame Wildlife and/or your Senior Citizens Meals on Wheels contribution amount will remain the same.

LINE 36 — REFUND

Add lines 33, 34 and 35 and subtract from line 32. This is your refund. If line 36 is less than \$5, it will not be refunded. If line 36 is less than \$5 you have an option to carry it forward to be applied to your 2003 Kansas income tax liability (enter the amount on line 33). If you do carry it forward, please remember to claim it on line 19 of the 2003 return. You also have an option to donate it to the Chickadee Checkoff or the Senior Citizens Meals On Wheels Contribution Program or both.

Please allow 4 to 6 weeks from the date you mail your return to receive your refund. Errors, improperly completed forms, photocopied forms or incomplete information will delay the processing of your return.

Refund Set-off Program: Kansas law provides that if you owe any delinquent debt (Kansas tax, child support, student loans, etc.) to a Kansas state agency, municipality, municipal court or district court, your income tax refund will be applied (set-off) to that delinquent debt. The set-off process will cause a 10 to 12 week delay to any remaining refund.

SIGNATURE

Your Income Tax return must be signed. Both taxpayers must sign a joint return even if only one had income. If the return is prepared by someone other than you, the preparer should also sign in the space provided.

If you are filing a return on behalf of a decedent, the return should be signed by the executor/executrix. If it is a joint return filed by the surviving spouse, indicate on the spouse's signature line "Deceased" and the date of death. If a refund is due, enclose the required documents (see instructions for "Deceased Taxpayers" on page 13).

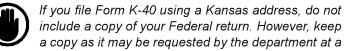
PREPARER AUTHORIZATION BOX

In some cases it may be necessary for the Department of Revenue to contact you about your tax return. By marking the box above the signature line, you are authorizing the director or director's designee to discuss your tax return and any enclosures with your tax preparer.

MAILING YOUR RETURN

Before mailing your return, please be sure:

- ✓ you have completed all required information on the return.
- ✓ your numbers are legible in each box.
- ✓ you have enclosed, but not stapled, all Kansas W-2 forms; applicable 1099 forms; and applicable schedules.
- ✓ you have completed and enclosed Form K-40V if you are making a tax payment.



later date. If your Form K-40 shows an address other than Kansas, you must enclose a copy of your Federal return (1040EZ, 1040A or 1040 and applicable Schedules A-F) with your Kansas return.

QUALIFYING INCOME WORKSHEET for the KANSAS FOOD SALES TAX REFUND

All taxpayers who meet the "residency" and "taxpayer status" qualifications must complete this worksheet to determine if they meet the "income" qualification for a Food Sales Tax refund.

- If you are NOT required to file a federal return, enter your income and deduction amounts in COLUMN A, beginning with line 1.
- If you filed federal Form 1040, 1040A or 1040EZ, complete COLUMN B, beginning with line 21.

	COLUMN A	COLUMN B
Income. Enter the amounts received from the following sources:		
1. Wages, salaries, tips, etc.	1.	
2. Taxable interest and dividends	2.	
3. Taxable refunds	3.	
4. Alimony received	4.	
5. Business income or (loss) (federal Schedules C, C-EZ)	5.	
6. Farm income or (loss) (federal Schedule F)	6.	
7. Capital gains or (losses) (federal Schedule D or Form 4797)	7.	
8. Taxable amount of IRA, annuity and pension distributions	8.	
Taxable amount of Social Security benefits	9.	
10. Rental real estate, royalties, partnerships, S corporations, trusts, etc. (federal Schedule E)	10.	
11. Unemployment compensation	11.	
12. Other Income (Jury duty, gambling winnings, etc.)	12.	
13. Total income. Add lines 1 through 12.	13.	
Federal adjustments to income. Enter deductions for:	13.	
14. IRA, Keogh and self-employed SEP deduction	14.	
15. Penalty on early withdrawal of savings	15.	
16. Alimony paid	16.	
17. Moving expenses	17.	
Self-employed health insurance and self-employment tax deduction	18.	
	19.	
19. Student loan interest deduction or medical savings account deduction		
20. Total Adjustments. Add lines 14 through 19.	20.	
 Federal Adjusted Gross Income. Column A filers: Subtract line 20 from line 13. Column B filers: Enter the amount from line 33 of Form 1040, line 19 of Form 1040A, or line 4 of Form 1040EZ. 	21.	21.
22. Kansas Modifications to Federal Adjusted Gross Income. Enter the net modifications from line A12 of Kansas Schedule S, Part A. Refer to the instructions that begin on page 19. If this amount is a negative amount, put it in brackets ().	22.	22.
23. Kansas Adjusted Gross Income. If line 22 is a positive amount, add lines 21 and 22 and enter on line 23. If line 22 is a negative amount, subtract line 22 from line 21, and enter the result on line 23.	23.	23.
Qualifying Income for Food Sales Tax Refund. Enter these amounts:	20.	20.
24. Interest income exempt from Kansas taxation, such as interest received from U. S. Savings Bonds, Treasury Notes, etc. (from line A6 of Kansas Schedule S,		
if applicable).	24.	24.
25. Exempt retirement benefits. Enter amount shown on line A9 of		
Schedule S, except Railroad Retirement Benefits.	25.	25.
26. Total Kansas additions. Add lines 24 and 25.	26.	26.
27. Qualifying Income for purpose of receiving a Food Sales Tax refund. Add		
lines 23 and 26.	27.	27.



If line 27 is MORE than \$25,800, you do not qualify for the Food Sales Tax Refund.

If line 27 is <u>LESS</u> than \$25,800, check the Food Sales Tax Refund Box on the front of Form K-40, and follow the instructions for line 23 of Form K-40 on page 18 to calculate the amount of your Food Sales Tax refund.

SCHEDULE S LINE-BY-LINE INSTRUCTIONS

PART A— MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

These are items of income that are not taxed or included on your Federal return but are taxable to Kansas.

LINE A1 — State and Municipal Bond Interest

Enter interest income received, credited, or earned by you during the taxable year from any state or municipal obligations such as bonds and mutual funds. Reduce the income amount by any related expenses (such as management or trustee fees) directly incurred in purchasing these state or political subdivision obligations.

DO NOT include interest income on obligations of the state of Kansas or any Kansas political subdivision issued after December 31, 1987, or the following bonds exempted by Kansas law:

- Board of Regents Bonds for Kansas Colleges and Universities
- Electrical Generation Revenue Bonds
- Industrial Revenue Bonds
- Kansas Highway Bonds
- Kansas Turnpike Authority Bonds
- Urban Renewal Bonds

If you are a shareholder in a fund that invests in both Kansas and other states' bonds, only the Kansas bonds are exempt. Use the information provided by your fund administrator to determine the amount of taxable (non-Kansas) bond interest to enter here.

LINE A2 — Contributions to Public Employees' Retirement Systems

Individuals affected are state employees, teachers, school district employees and other regular and special members of KPERS, regular and special members of the Kansas Police and Firemen's Retirement System and members of the Justice and Judges Retirement System.

Current employees: Enter the amount you contributed from your salary to the Kansas Public Employees' Retirement System (KPERS) as shown on your W-2 form.

Retired employees: If you are receiving RETIREMENT checks from KPERS, the amount of your retirement income is *subtracted* on line A9—"Exempt Retirement Benefits." Make no entry on this line unless you also made contributions to KPERS during 2002 (for example, you retired during 2002).

Lump Sum Distributions: If you received a lump sum KPERS distribution during 2002, include on line A2 your 2002 KPERS contributions and follow the instructions for line A10—"Other Subtractions from Federal Adjusted Gross Income."

LINE A3 — Federal Net Operating Loss Carry Forward

Enter any Federal net operating loss carry forward claimed on your 2002 Federal Income Tax return.

LINE A4 — Other Additions to Federal Adjusted Gross Income

Enter on line A4 the following additions to your federal adjusted gross income:

- Federal Income Tax Refund: As a general rule, there will be no entry here unless you amended your federal return for a prior year due to an investment credit carry back or a net operating loss carry back which resulted in you receiving a Federal Income Tax refund in 2002 for that prior year.
- Disabled Access Credit Modification: The amount of any depreciation deduction or business expense deduction claimed on your federal return that was used to determine the Disabled Access Credit on Schedule K-37.
- Partnership, S Corporation or Fiduciary Adjustments: If you received income from a partnership, S corporation, joint venture, syndicate, estate or trust, enter your proportionate share of any required addition adjustments. The partnership, S Corporation, or trustee will provide you with the necessary information to determine these amounts.
- Community Service Contribution Credit: The amount of any charitable contribution claimed on your federal return used to compute the Community Service Contribution Credit on Schedule K-60.
- Swine Facility Improvement Credit: The amount of any costs claimed on your federal return and used as the basis for this credit on Schedule K-38.
- Habitat Management Credit: The amount of any real estate taxes and costs claimed on your federal return used to determine the credit on Schedule K-63.
- Learning Quest Education Savings Program: The amount of any "nonqualified withdrawal" from the Learning Quest Education Savings Program.
- Small Employer Health Insurance Contribution Credit: Reduce the amount of expense deduction that is included in federal adjusted gross income by the dollar amount of the credit claimed.

LINE A5 — Total Additions to Federal Adjusted Gross Income

Add lines A1 through A4 and enter the result on line A5.

SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

These are items of income that are taxable on your Federal return but are not taxable to Kansas.

LINE A6—Interest on U.S. Government Obligations

Enter any interest or dividend income received from obligations or securities of any authority, commission or instrumentality of the United States and its possessions that was included in your federal adjusted gross income. This includes U.S. Savings Bonds, U.S. Treasury Bills, and the Federal Land Bank. You must reduce the interest amount by any related expenses (such as management or trustee fees) directly incurred in the purchase of these securities.

If you are a shareholder in a mutual fund that invests in both exempt and taxable federal obligations, only that portion of the distribution attributable to the exempt federal obligations may be subtracted here.

Retain a schedule showing the name of each U.S. Government obligation interest deduction claimed, as it may be requested by the department at a later date.

Interest from the following are taxable to Kansas and may NOT be entered on this line:

- Federal National Mortgage Association (FNMA)
- Government National Mortgage Association (GNMA)
- Federal Home Loan Mortgage Corporation (FHLMC)

LINE A7—State or Local Income Tax Refund

Enter any state or local income tax refund included as income on your federal return.

LINE A8—Kansas Net Operating Loss Carry Forward

Enter the amount from line 15 of Schedule CRF if it is the first year of carry forward OR line 17 a-j of Schedule CRF if it is any of the years following.

LINE A9—Exempt Retirement Benefits

The following retirement benefits are exempt from Kansas Income Tax. Enter on line A9 the total amount received from these plans that was included in your Federal adjusted gross income. You must enclose copies of the 1099R forms with your return to verify any amount claimed on this line.

■ Federal Retirement Benefits: Federal Civil Service Retirement or Disability Fund payments and any other amounts received as retirement benefits from employment by the Federal government or for service in the United States Armed Forces.

■ Kansas Pension Plans:

- Kansas Public Employees' Retirement Annuities
- Kansas Police and Firemen's Retirement System Pensions
- Kansas Teachers' Retirement Annuities
- Kansas Highway Patrol Pensions
- · Justices and Judges Retirement System
- · Board of Public Utilities
- · State Board of Regents
- Certain pensions received from first class cities that are not covered by the Kansas Public Employee's Retirement System

Railroad Retirement Benefits: Any retirement plan administered by the U.S. Railroad Retirement Board, including U.S. Railroad Retirement Benefits, tier I, tier II, dual vested benefits, and supplemental annuities.

LINE A10—Other Subtractions from Federal Adjusted Gross Income

Enter on line A10, a total of the following subtractions from your Federal adjusted gross income. You may NOT subtract the amount of your income reported to another state.

- Individual Development Account: Enter the amount of income earned on contributions deposited to an individual development account established to pay for education expenses of the account holder.
- Jobs Tax Credit: Enter the amount of the Federal targeted jobs tax credit disallowance claimed on your Federal Income Tax return.
- Kansas Venture Capital, Inc. Dividends: Enter the amount of dividend income received from Kansas Venture Capital, Inc.
- KPERS Lump Sum Distributions: Employees who terminated KPERS employment after July 1, 1984, and elect to receive their contributions in a lump sum distribution will report their taxable contributions on their Federal return. Subtract the contributions which have been added back on your Kansas Income Tax returns as a modification from 1984 up to the current year.
- Learning Quest Education Savings Program: Enter the amount of contributions deposited in the Learning Quest Education Savings Program, up to a maximum of \$2,000 per student (beneficiary) or, \$4,000 per student (beneficiary) if your filing status is married filing joint.
- Partnership, S Corporation or Fiduciary Adjustments: If you received income from a partnership, S Corporation, joint venture, syndicate, trust or estate, enter your proportionate share of any required subtraction adjustments. The partnership, S Corporation, or trustee will provide you with the necessary information to determine this amount.
- S Corporation Privilege Adjustment: If you are a shareholder in a bank, savings and loan, or other financial institution that is organized as an S Corporation, enter the portion of any income received that was not distributed as a dividend. This income has already been taxed on the privilege tax return filed by the S Corporation financial institution.
- Sale of Kansas Turnpike Bonds: Enter the gain from the sale of Kansas Turnpike Bonds that was included in your Federal adjusted gross income.
- Electrical Generation Revenue Bonds: Enter the gain from the sale of Electrical Generation Revenue Bonds that was included in your Federal adjusted gross income.

LINE A11—Total Subtractions from Federal Adjusted Gross Income

Add lines A6 through A10 and enter the result on line A11.

LINE A12—Net Modifications

Subtract line A11 from line A5. If line A5 is larger than line A11, enter the result on line 2 of Form K-40. If line A11 is larger than line A5 (or if line A5 is zero), enter the result on line 2 of Form K-40 and mark the box to the left to indicate it is a negative amount.

PART B—NONRESIDENT ALLOCATION

If you are filing this return as a nonresident, you must complete this section. The purpose of Part B is to determine what percentage of your total income from all sources and states is from Kansas sources.

INCOME:

LINES B1 through B11—This section is divided into two columns. In the left-hand column, enter the amounts for lines B1 through B11 directly from your 2002 Federal return. Enter in the right-hand column the amounts from Kansas sources.

A part-year resident who elects to file as a nonresident must include as income subject to Kansas income tax, unemployment compensation derived from sources in Kansas, any items of income, gain or loss, or deduction received while a Kansas resident (whether or not these items were from Kansas sources) as well as any income derived from Kansas sources while a nonresident of Kansas.

Kansas source income includes:

- All income earned while a Kansas resident
- Income from services performed in Kansas
- Kansas lottery, pari-mutuel, casino, and gambling winnings
- Income from real or tangible personal property located in Kansas
- Income from a business, trade, profession, or occupation operating in Kansas, including partnerships and S corporations
- Income from a resident estate or trust, or income from a nonresident estate or trust that received income from Kansas sources
- Unemployment compensation derived from sources in Kansas

Income received by a nonresident from Kansas sources does NOT include:

- Income from annuities, interest, dividends, or gains from the sale or exchange of intangible property (such as bank accounts, stocks or bonds) unless earned by a business, trade, profession or occupation carried on in Kansas
- Compensation paid by the United States for service in the armed forces of the United States, performed during an induction period.

LINE B12—Total Income from Kansas Sources

Add lines B1 through B11 and enter the result on line B12.

ADJUSTMENTS AND MODIFICATIONS TO KANSAS SOURCE INCOME:

Enter in the "Federal" column the adjustments to income shown on the front of your federal return. Federal adjustments are allowed to Kansas source income only as they apply to income related to Kansas. The instructions below apply to the "Kansas Sources" column only.

Enclose with your Form K-40 a separate sheet showing calculations of any amount entered in the Kansas source column of lines B13 through B17.

LINE B13—IRA/Retirement Deductions

Enter any IRA payments applicable to particular items of Kansas source income.

LINE B14—Penalty on Early Withdrawal of Savings

Enter only those penalties for early withdrawal assessed during Kansas residency.

LINE B15—Alimony Paid

Prorate the "alimony paid" amount claimed on your federal return by the ratio of the payer's Kansas source income divided by the payer's total income.

LINE B16—Moving Expenses

Enter only those moving expenses incurred in 2002 to move into Kansas.

LINE B17—Other Federal Adjustments

Enter the total of the following deductions:

- Self-Employment Tax Deduction The portion of the federal deduction applicable to self-employment income earned in Kansas.
- Self-Employed Health Insurance Deduction Payments for health insurance on yourself, your spouse, and dependents applicable to self-employment income earned in Kansas.
- Student Loan Interest Deduction Interest payments made while a Kansas resident.
- Archer Medical Savings Account (MSA) / Long Term Care Insurance Deduction – Contributions made while a Kansas resident.
- Self-employed SEP, SIMPLE, and qualified plans The portion of the federal deduction applicable to income earned in Kansas.

LINE B18—Total Federal Adjustments to Kansas Source Income

Add lines B13 through B17 and enter the total on line B18.

LINE B19—Kansas Source Income after Federal Adjustments

Subtract line B18 from line B12 and enter the result on line B19.

LINE B20—Net Modifications Applicable to Kansas Source Income

Enter the net modifications from Schedule S, Part A that are applicable to Kansas source income. If this is a negative amount, shade the minus (–) in the box to the left of the amount entered on line B20.

LINE B21—Modified Kansas Source Income

If line B20 is a positive amount, add lines B19 and B20. If line B20 is a negative amount, subtract line B20 from line B19. Enter the result on line B21.

LINE B22—Kansas Adjusted Gross Income

Enter the amount from line 3, Form K-40.

LINE B23—Nonresident Allocation Percentage

Divide line B21 by line B22. Round the result to the nearest whole percent. It cannot exceed 100%. Enter the percentage here and on line 9, Form K-40.

2002 KANSAS TAX TABLE FOR TAXABLE INCOME LESS THAN \$50,000

TO FIND YOUR TAX: Read down the income columns until you find the line which includes your Kansas taxable income from line 7 of Form K-40, and read across to the column heading describing your filing status as indicated on Form K-40. The amount in that column should be entered on line 8, Form K-40.

16 1:	. 7	And y	ou are
If line 7, Form K-40 is—		Single, Head-of- Household or Married Filing	Married Filing Joint
At Least	But Less Than	Separate Your	tax is
0	25	0	0
25	50	1	1
50	100	3	3
100	150	4	4
150	200	6	6
200	250	8	8
250	300	10	10
300	350	11	11
350	400	13	13
400	450	15	15
450	500	17	17
500	550	18	18
550	600	20	20
600	650	22	22
650	700	24	24
700	750	25	25
750	800	27	27
800	850	29	29
850	900	31	31
900	950	32	32
950	1,000	34	34
1,000	1,050	36	36
1,050	1,100	38	38
1,100	1,150	39	39
1,150	1,200	41	41
1,200	1,250	43	43
1,250	1,300	45	45
1,300	1,350	46	46
1,350	1,400	48	48
1,400	1,450	50	50
1,450	1,500	52	52
1,500	1,550	53	53
1,550	1,600	55	55
1,600	1,650	57	57
1,650	1,700	59	59
1,700	1,750	60	60
1,750	1,800	62	62
1,800	1,850	64	64
1,850	1,900	66	66
1,900	1,950	67	67
1,950	2,000	69	69
2,000	2,050	71	71
2,050	2,100	73	73
2,100	2,150	74	74
2,150	2,200	76	76
2,200	2,250	78	78
2,250	2,300	80	80
2,300	2,350	81	81
2,350	2,400	83	83
2,400	2,450	85	85
2,450	2,500	87	87
2,500	2,550	88	88
2,550	2,600	90	90
2,600	2,650	92	92
2,650	2,700	94	94
2,700	2,750	95	95

		And yo	ou are
If lin Form is-		Single, Head-of- Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your t	ax is
2,750	2,800	97	97
2,800	2,850	99	99
2,850	2,900	101	101
2,900	2,950	102	102
2,950	3,000	104	104
3,000	3,050	106	106
3,050	3,100	108	108
3,100	3,150	109	109
3,150	3,200	111	111
3,200	3,250	113	113
3,250	3,300	115	115
3,300	3,350	116	116
3,350	3,400	118	118
3,400	3,450	120	120
3,450	3,500	122	122
3,500	3,550	123	123
3,550	3,600	125	125
3,600	3,650	127	127
3,650	3,700	129	129
3,700	3,750	130	130
3,750	3,800	132	132
3,800	3,850	134	134
3,850	3,900	136	136
3,900	3,950	137	137
3,950	4,000	139	139
4,000	4,050	141	141
4,050	4,100	143	143
4,100	4,150	144	144
4,150	4,200	146	146
4,200	4,250	148	148
4,250	4,300	150	150
4,300	4,350	151	151
4,350	4,400	153	153
4,400	4,450	155	155
4,450	4,500	157	157
4,500	4,550	158	158
4,550	4,600	160	160
4,600	4,650	162	162
4,650	4,700	164	164
4,700	4,750	165	165
4,750	4,800	167	167
4,800	4,850	169	169
4,850	4,900	171	171
4,900	4,950	172	172
4,950	5,000	174	174
5,000	5,050	176	176
5,050	5,100	178	178
5,100	5,150	179	179
5,150	5,200	181	181
5,200	5,250	183	183
5,250	5,300	185	185
5,300	5,350	186	186
5,350	5,400	188	188
5,400	5,450	190	190
5,450	5,500	192	192

16 15		And ye	ou are
If lin Form is-	K-40	Single, Head-of- Household or Married Filing	Married Filing Joint
At Least	But Less Than	Separate Your	tax is
5,500	5,550	193	193
5,550	5,600	195	195
5,600	5,650	197	197
5,650	5,700	199	199
5,700	5,750	200	200
5,750	5,800	202	202
5,800	5,850	204	204
5,850	5,900	206	206
5,900	5,950	207	207
5,950	6,000	209	209
6,000	6,050	211	211
6,050	6,100	213	213
6,100	6,150	214	214
6,150	6,200	216	216
6,200	6,250	218	218
6,250	6,300	220	220
6,300	6,350	221	221
6,350	6,400	223	223
6,400	6,450	225	225
6,450	6,500	227	227
6,500	6,550	228	228
6,550	6,600	230	230
6,600	6,650	232	232
6,650	6,700	234	234
6,700	6,750	235	235
6,750	6,800	237	237
6,800	6,850	239	239
6,850	6,900	241	241
6,900	6,950	242	242
6,950	7,000	244	244
7,000	7,050	246	246
7,050	7,100	248	248
7,100	7,150	249	249
7,150	7,200	251	251
7,200	7,250	253	253
7,250	7,300	255	255
7,300	7,350	256	256
7,350	7,400	258	258
7,400	7,450	260	260
7,450	7,500	262	262
7,500	7,550	263	263
7,550	7,600	265	265
7,600	7,650	267	267
7,650	7,700	269	269
7,700	7,750	270	270
7,750	7,800	272	272
7,800	7,850	274	274
7,850	7,900	276	276
7,900	7,950	277	277
7,950	8,000	279	279
8,000	8,050	281	281
8,050	8,100	283	283
8,100	8,150	284	284
8,150	8,200	286	286
8,200	8,250	288	288

			And you are	
If lin	-	Single, Head-of- Household	Married Filing	
is	_	or Married Filing Separate	Joint	
At Least	But Less Than		tax is	
Least	man	1001	ши 10	
8,250	8,300	290	290	
8,300	8,350	291	291	
8,350	8,400	293	293	
8,400	8,450	295	295	
8,450	8,500	297	297	
8,500	8,550	298	298	
8,550	8,600	300	300	
8,600	8,650	302	302	
8,650	8,700	304	304	
8,700	8,750	305	305	
8,750	8,800	307	307	
8,800	8,850	309	309	
8,850	8,900	311	311	
8,900	8,950	312	312	
8,950	9,000	314	314	
9,000	9,050	316	316	
9,050	9,100	318	318	
9,100	9,150	319	319	
9,150	9,200	321	321	
9,200	9,250	323	323	
9,250	9,300	325	325	
9,300	9,350	326	326	
9,350	9,400	328	328	
9,400	9,450	330	330	
9,450	9,500	332	332	
9,500	9,550	333	333	
9,550	9,600	335	335	
9,600	9,650	337	337	
9,650	9,700	339	339	
9,700	9,750	340	340	
9,750	9,800	342	342	
9,800	9,850	344	344	
9,850	9,900	346	346	
9,900	9,950	347	347	
9,950	10,000	349	349	
10,000	10,050	351	351	
10,050	10,100	353	353	
10,100	10,150	354	354	
10,150	10,200	356	356	
10,200	10,250	358	358	
10,250	10,300	360	360	
10,300	10,350	361	361	
10,350	10,400	363	363	
10,400	10,450	365	365	
10,450	10,500	367	367	
10,500	10,550	368	368	
10,550	10,600	370	370	
10,600	10,650	372	372	
10,650	10,700	374	374	
10,700	10,750	375	375	
10,750	10,800	377	377	
10,800	10,850	379	379	
10,850	10,900	381	381	
10,900	10,950	382	382	
10,950	11,000	384	384	

2002 KANSAS TAX TABLE (Continued)

	And y	ou are
If line 7, Form K-40 is—	Single, Head-of- Household or Married Filing Separate	Married Filing Joint
At Less Least Than		tax is
11,000 11,050	386	386
11,050 11,100	388	388
11,100 11,150	389	389
11,150 11,200	391	391
11,200 11,250	393	393
11,250 11,300	395	395
11,300 11,350	396	396
11,350 11,400	398	398
11,400 11,450	400	400
11,450 11,500	402	402
11,500 11,550	403	403
11,550 11,600	405	405
11,600 11,650	407	407
11,650 11,700	409	409
11,700 11,750	410	410
11,750 11,800	412	412
11,800 11,850	414	414
11,850 11,900	416	416
11,900 11,950	417	417
11,950 12,000	419	419
12,000 12,050	421	421
12,050 12,100	423	423
12,100 12,150	424	424
12,150 12,200	426	426
12,200 12,250	428	428
12,250 12,300	430	430
12,300 12,350	431	431
12,350 12,400	433	433
12,400 12,450	435	435
12,450 12,500	437	437
12,500 12,550	438	438
12,550 12,600	440	440
12,600 12,650	442	442
12,650 12,700	444	444
12,700 12,750	445	445
12,750 12,800	447	447
12,800 12,850	449	449
12,850 12,900	451	451
12,900 12,950	452	452
12,950 13,000	454	454
13,000 13,050	456	456
13,050 13,100	458	458
13,100 13,150	459	459
13,150 13,200	461	461
13,200 13,250	463	463
13,250 13,300	465	465
13,300 13,350	466	466
13,350 13,400	468	468
13,400 13,450	470	470
13,450 13,500	472	472
13,500 13,550	473	473
13,550 13,600	475	475
13,600 13,650	477	477
13,650 13,700	479	479
13,700 13,750	480	480
13,750 13,800	482	482
13,800 13,850	484	484
13,850 13,900	486	486
13,900 13,950	487	487
13,950 14,000	489	489
14,000 14,050	491	491
14,050 14,100	493	493
14,100 14,150	494	494
14,150 14,200	496	496
14,200 14,250	498	498

		And yo	ou are
If line 7, Form K-40 is—		Single, Head-of- Household or Married Filing	Married Filing Joint
At Least	But Less Than	Separate Your 1	tax is
14,250	14,300	500	500
14,300	14,350	501	501
14,350	14,400	503	503
14,400	14,450	505	505
14,450	14,500	507	507
14,500	14,550	508	508
14,550	14,600	510	510
14,600	14,650	512	512
14,650	14,700	514	514
14,700	14,750	515	515
14,750	14,800	517	517
14,800	14,850	519	519
14,850	14,900	521	521
14,900	14,950	522	522
14,950	15,000	524	524
15,000	15,050	527	526
15,050	15,100	530	528
15,100	15,150	533	529
15,150	15,200	536	531
15,200	15,250	539	533
15,250	15,300	542	535
15,300	15,350	545	536
15,350	15,400	548	538
15,400	15,450	552	540
15,450	15,500	555	542
15,500	15,550	558	543
15,550	15,600	561	545
15,600	15,650	564	547
15,650	15,700	567	549
15,700	15,750	570	550
15,750	15,800	573	552
15,800	15,850	577	554
15,850	15,900	580	556
15,900	15,950	583	557
15,950	16,000	586	559
16,000	16,050	589	561
16,050	16,100	592	563
16,100	16,150	595	564
16,150	16,200	598	566
16,200	16,250	602	568
16,250	16,300	605	570
16,300	16,350	608	571
16,350	16,400	611	573
16,400	16,450	614	575
16,450	16,500	617	577
16,500	16,550	620	578
16,550	16,600	623	580
16,600	16,650	627	582
16,650	16,700	630	584
16,700	16,750	633	585
16,750	16,800	636	587
16,800	16,850	639	589
16,850	16,900	642	591
16,900	16,950	645	592
16,950	17,000	648	594
17,000	17,050	652	596
17,050	17,100	655	598
17,100	17,150	658	599
17,150	17,200	661	601
17,200	17,250	664	603
17,250	17,300	667	605
17,300	17,350	670	606
17,350	17,400	673	608
17,400	17,450	677	610
17,450	17,500	680	612

		And you are	
If line 7, Form K-40 is—	Single, Head-of- Household or Married Filing Separate	Married Filing Joint	
At Least	But Less Than	Your	tax is
17,500	17,550	683	613
17,550	17,600	686	615
17,600	17,650	689	617
17,650	17,700	692	619
17,700	17,750	695	620
17,750	17,800	698	622
17,800	17,850	702	624
17,850	17,900	705	626
17,900	17,950	708	627
17,950	18,000	711	629
18,000	18,050	714	631
18,050	18,100	717	633
18,100	18,150	720	634
18,150	18,200	723	636
18,200	18,250	727	638
18,250	18,300	730	640
18,300	18,350	733	641
18,350	18,400	736	643
18,400	18,450	739	645
18,450	18,500	742	647
18,500	18,550	745	648
18,550	18,600	748	650
18,600	18,650	752	652
18,650	18,700	755	654
18,700	18,750	758	655
18,750	18,800	761	657
18,800	18,850	764	659
18,850	18,900	767	661
18,900	18,950	770	662
18,950	19,000	773	664
19,000	19,050	777	666
19,050	19,100	780	668
19,100	19,150	783	669
19,150	19,200	786	671
19,200	19,250	789	673
19,250	19,300	792	675
19,300	19,350	795	676
19,350	19,400	798	678
19,400	19,450	802	680
19,450	19,500	805	682
19,500	19,550	808	683
19,550	19,600	811	685
19,600	19,650	814	687
19,650	19,700	817	689
19,700	19,750	820	690
19,750	19,800	823	692
19,800	19,850	827	694
19,850	19,900	830	696
19,900	19,950	833	697
19,950	20,000	836	699
20,000	20,050	839	701
20,050	20,100	842	703
20,100	20,150	845	704
20,150	20,200	848	706
20,200	20,250	852	708
20,250	20,300	855	710
20,300	20,350	858	711
20,350	20,400	861	713
20,400	20,450	864	715
20,450	20,500	867	717
20,500	20,550	870	718
20,550	20,600	873	720
20,600	20,650	877	722
20,650	20,700	880	724
20,700	20,750	883	725

		And y	ou are
	ne 7, K-40 —	Single, Head-of- Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your	tax is
20,750	20,800	886	727
20,800	20,850	889	729
20,850	20,900	892	731
20,900	20,950	895	732
20,950	21,000	898	734
21,000	21,050	902	736
21,050	21,100	905	738
21,100	21,150	908	739
21,150	21,200	911	741
21,200	21,250	914	743
21,250	21,300	917	745
21,300	21,350	920	746
21,350	21,400	923	748
21,400	21,450	927	750
21,450	21,500	930	752
21,500	21,550	933	753
21,550	21,600	936	755
21,600	21,650	939	757
21,650	21,700	942	759
21,700	21,750	945	760
21,750	21,800	948	762
21,800	21,850	952	764
21,850	21,900	955	766
21,900	21,950	958	767
21,950	22,000	961	769
22,000	22,050	964	771
22,050	22,100	967	773
22,100	22,150	970	774
22,150	22,200	973	776
22,200	22,250	977	778
22,250	22,300	980	780
22,300	22,350	983	781
22,350	22,400	986	783
22,400	22,450	989	785
22,450	22,500	992	787
22,500	22,550	995	788
22,550	22,600	998	790
22,600	22,650	1,002	792
22,650	22,700	1,005	794
22,700	22,750	1,008	795
22,750	22,800	1,011	797
22,800	22,850	1,014	799
22,850	22,900	1,017	801
22,900	22,950	1,020	802
22,950	23,000	1,023	804
23,000	23,050	1,027	806
23,050	23,100	1,030	808
23,100	23,150	1,033	809
23,150	23,200	1,036	811
23,200	23,250	1,039	813
23,250	23,300	1,042	815
23,300	23,350	1,045	816
23,350	23,400	1,048	818
23,400	23,450	1,052	820
23,450	23,500	1,055	822
23,500	23,550	1,058	823
23,550	23,600	1,061	825
23,600	23,650	1,064	827
23,650	23,700	1,067	829
23,700	23,750	1,070	830
23,750	23,800	1,073	832
23,800	23,850	1,077	834
23,850	23,900	1,080	836
23,900	23,950	1,083	837
23,950	24,000	1,086	839

2002 KANSAS TAX TABLE (Continued)

		And ye	ou are
Form	If line 7, Form K-40 is—		Married Filing Joint
At Least	But Less Than	Filing Separate	tax is
24,000	24,050	1,089	841
24,050	24,100	1,092	843
24,100	24,150	1,095	844
24,150	24,200	1,098	846
24,200	24,250	1,102	848
24,250	24,300	1,105	850
24,300	24,350	1,108	851
24,350	24,400	1,111	853
24,400	24,450	1,114	855
24,450	24,500	1,117	857
24,500	24,550	1,120	858
24,550	24,600	1,123	860
24,600	24,650	1,127	862
24,650	24,700	1,130	864
24,700	24,750	1,133	865
24,750	24,800	1,136	867
24,800	24,850	1,139	869
24,850	24,900	1,142	871
24,900	24,950	1,145	872
24,950	25,000	1,148	874
25,000	25,050	1,152	876
25,050	25,100	1,155	878
25,100	25,150	1,158	879
25,150	25,200	1,161	881
25,200	25,250	1,164	883
25,250	25,300	1,167	885
25,300	25,350	1,170	886
25,350	25,400	1,173	888
25,400	25,450	1,177	890
25,450	25,500	1,180	892
25,500	25,550	1,183	893
25,550	25,600	1,186	895
25,600	25,650	1,189	897
25,650	25,700	1,192	899
25,700	25,750	1,195	900
25,750	25,800	1,198	902
25,800	25,850	1,202	904
25,850	25,900	1,205	906
25,900	25,950	1,208	907
25,950	26,000	1,211	909
26,000	26,050	1,214	911
26,050	26,100	1,217	913
26,100	26,150	1,220	914
26,150	26,200	1,223	916
26,200	26,250	1,227	918
26,250	26,300	1,230	920
26,300	26,350	1,233	921
26,350	26,400	1,236	923
26,400	26,450	1,239	925
26,450	26,500	1,242	927
26,500	26,550	1,245	928
26,550	26,600	1,248	930
26,600	26,650	1,252	932
26,650	26,700	1,255	934
26,700	26,750	1,258	935
26,750	26,800	1,261	937
26,800	26,850	1,264	939
26,850	26,900	1,267	941
26,900	26,950	1,270	942
26,950	27,000	1,273	944
27,000	27,050	1,277	946
27,050	27,100	1,280	948
27,100	27,150	1,283	949
27,150	27,200	1,286	951
27,200	27,250	1,289	953

	And you are
If line 7, Form K-40 is—	Single, Head-of- Household Filing or Joint Married Filing Separate
At Less Least Than	Your tax is
27,250 27,300 27,300 27,350 27,350 27,400 27,400 27,450 27,450 27,500	1,295 956 1,298 958 1,302 960
27,500 27,550 27,550 27,600 27,600 27,650 27,650 27,700 27,700 27,750	1,311 965 1,314 967 1,317 969
27,750 27,800 27,800 27,850 27,850 27,900 27,900 27,950 27,950 28,000	1,327 974 1,330 976 1,333 977
28,000 28,050 28,050 28,100 28,100 28,150 28,150 28,200 28,200 28,250	1,342 983 1,345 984 1,348 986
28,250 28,300 28,300 28,350 28,350 28,400 28,400 28,450 28,450 28,500	1,358 991 1,361 993 1,364 995
28,500 28,550 28,550 28,600 28,600 28,650 28,650 28,700 28,700 28,750	1,373 1,000 1,377 1,002 1,380 1,004
28,750 28,800 28,800 28,850 28,850 28,900 28,900 28,950 28,950 29,000	1,389 1,009 1,392 1,011 1,395 1,012
29,000 29,050 29,050 29,100 29,100 29,150 29,150 29,200 29,200 29,250	1,405 1,018 1,408 1,019 1,411 1,021
29,250 29,300 29,300 29,350 29,350 29,400 29,400 29,450 29,450 29,500	1,420 1,026 1,423 1,028 1,427 1,030
29,500 29,550 29,550 29,600 29,600 29,650 29,650 29,700 29,700 29,750	1,436 1,035 1,439 1,037 1,442 1,039
29,750 29,800 29,800 29,850 29,850 29,900 29,900 29,950 29,950 30,000	1,452 1,044 1,455 1,046 1,458 1,047
30,000 30,050 30,050 30,100 30,100 30,150 30,150 30,200 30,200 30,250	1,467 1,055 1,471 1,058 1,474 1,061
30,250 30,300 30,300 30,350 30,350 30,400 30,400 30,450 30,450 30,500	1,483 1,070 1,487 1,073 1,490 1,077

16 1: 7		And you are	
If line 7, Form K-40 is—		Single, Head-of- Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your	tax is
30,500	30,550	1,496	1,083
30,550	30,600	1,500	1,086
30,600	30,650	1,503	1,089
30,650	30,700	1,506	1,092
30,700	30,750	1,509	1,095
30,750	30,800	1,512	1,098
30,800	30,850	1,516	1,102
30,850	30,900	1,519	1,105
30,900	30,950	1,522	1,108
30,950	31,000	1,525	1,111
31,000	31,050	1,529	1,114
31,050	31,100	1,532	1,117
31,100	31,150	1,535	1,120
31,150	31,200	1,538	1,123
31,200	31,250	1,542	1,127
31,250	31,300	1,545	1,130
31,300	31,350	1,548	1,133
31,350	31,400	1,551	1,136
31,400	31,450	1,554	1,139
31,450	31,500	1,558	1,142
31,500	31,550	1,561	1,145
31,550	31,600	1,564	1,148
31,600	31,650	1,567	1,152
31,650	31,700	1,571	1,155
31,700	31,750	1,574	1,158
31,750	31,800	1,577	1,161
31,800	31,850	1,580	1,164
31,850	31,900	1,583	1,167
31,900	31,950	1,587	1,170
31,950	32,000	1,590	1,173
32,000	32,050	1,593	1,177
32,050	32,100	1,596	1,180
32,100	32,150	1,600	1,183
32,150	32,200	1,603	1,186
32,200	32,250	1,606	1,189
32,250	32,300	1,609	1,192
32,300	32,350	1,612	1,195
32,350	32,400	1,616	1,198
32,400	32,450	1,619	1,202
32,450	32,500	1,622	1,205
32,500	32,550	1,625	1,208
32,550	32,600	1,629	1,211
32,600	32,650	1,632	1,214
32,650	32,700	1,635	1,217
32,700	32,750	1,638	1,220
32,750	32,800	1,641	1,223
32,800	32,850	1,645	1,227
32,850	32,900	1,648	1,230
32,900	32,950	1,651	1,233
32,950	33,000	1,654	1,236
33,000	33,050	1,658	1,239
33,050	33,100	1,661	1,242
33,100	33,150	1,664	1,245
33,150	33,200	1,667	1,248
33,200	33,250	1,671	1,252
33,250	33,300	1,674	1,255
33,300	33,350	1,677	1,258
33,350	33,400	1,680	1,261
33,400	33,450	1,683	1,264
33,450	33,500	1,687	1,267
33,500	33,550	1,690	1,270
33,550	33,600	1,693	1,273
33,600	33,650	1,696	1,277
33,650	33,700	1,700	1,280
33,700	33,750	1,703	1,283

			And you are	
Form	If line 7, Form K-40 is—		Married Filing Joint	
At Least	But Less Than	Your	tax is	
33,750	33,800	1,706	1,286	
33,800	33,850	1,709	1,289	
33,850	33,900	1,712	1,292	
33,900	33,950	1,716	1,295	
33,950	34,000	1,719	1,298	
34,000	34,050	1,722	1,302	
34,050	34,100	1,725	1,305	
34,100	34,150	1,729	1,308	
34,150	34,200	1,732	1,311	
34,200	34,250	1,735	1,314	
34,250	34,300	1,738	1,317	
34,300	34,350	1,741	1,320	
34,350	34,400	1,745	1,323	
34,400	34,450	1,748	1,327	
34,450	34,500	1,751	1,330	
34,500	34,550	1,754	1,333	
34,550	34,600	1,758	1,336	
34,600	34,650	1,761	1,339	
34,650	34,700	1,764	1,342	
34,700	34,750	1,767	1,345	
34,750	34,800	1,770	1,348	
34,800	34,850	1,774	1,352	
34,850	34,900	1,777	1,355	
34,900	34,950	1,780	1,358	
34,950	35,000	1,783	1,361	
35,000	35,050	1,787	1,364	
35,050	35,100	1,790	1,367	
35,100	35,150	1,793	1,370	
35,150	35,200	1,796	1,373	
35,200	35,250	1,800	1,377	
35,250	35,300	1,803	1,380	
35,300	35,350	1,806	1,383	
35,350	35,400	1,809	1,386	
35,400	35,450	1,812	1,389	
35,450	35,500	1,816	1,392	
35,500	35,550	1,819	1,395	
35,550	35,600	1,822	1,398	
35,600	35,650	1,825	1,402	
35,650	35,700	1,829	1,405	
35,700	35,750	1,832	1,408	
35,750	35,800	1,835	1,411	
35,800	35,850	1,838	1,414	
35,850	35,900	1,841	1,417	
35,900	35,950	1,845	1,420	
35,950	36,000	1,848	1,423	
36,000	36,050	1,851	1,427	
36,050	36,100	1,854	1,430	
36,100	36,150	1,858	1,433	
36,150	36,200	1,861	1,436	
36,200	36,250	1,864	1,439	
36,250	36,300	1,867	1,442	
36,300	36,350	1,870	1,445	
36,350	36,400	1,874	1,448	
36,400	36,450	1,877	1,452	
36,450	36,500	1,880	1,455	
36,500	36,550	1,883	1,458	
36,550	36,600	1,887	1,461	
36,600	36,650	1,890	1,464	
36,650	36,700	1,893	1,467	
36,700	36,750	1,896	1,470	
36,750	36,800	1,899	1,473	
36,800	36,850	1,903	1,477	
36,850	36,900	1,906	1,480	
36,900	36,950	1,909	1,483	
36,950	37,000	1,912	1,486	

2002 KANSAS TAX TABLE (Continued)

		And yo	ou are
If line 7, Form K-40 is—		Single, Head-of- Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your	ax is
37,000	37,050	1,916	1,489
37,050	37,100	1,919	1,492
37,100	37,150	1,922	1,495
37,150	37,200	1,925	1,498
37,200	37,250	1,929	1,502
37,250	37,300	1,932	1,505
37,300	37,350	1,935	1,508
37,350	37,400	1,938	1,511
37,400	37,450	1,941	1,514
37,450	37,500	1,945	1,517
37,500	37,550	1,948	1,520
37,550	37,600	1,951	1,523
37,600	37,650	1,954	1,527
37,650	37,700	1,958	1,530
37,700	37,750	1,961	1,533
37,750	37,800	1,964	1,536
37,800	37,850	1,967	1,539
37,850	37,900	1,970	1,542
37,900	37,950	1,974	1,545
37,950	38,000	1,977	1,548
38,000	38,050	1,980	1,552
38,050	38,100	1,983	1,555
38,100	38,150	1,987	1,558
38,150	38,200	1,990	1,561
38,200	38,250	1,993	1,564
38,250	38,300	1,996	1,567
38,300	38,350	1,999	1,570
38,350	38,400	2,003	1,573
38,400	38,450	2,006	1,577
38,450	38,500	2,009	1,580
38,500	38,550	2,012	1,583
38,550	38,600	2,016	1,586
38,600	38,650	2,019	1,589
38,650	38,700	2,022	1,592
38,700	38,750	2,025	1,595
38,750	38,800	2,028	1,598
38,800	38,850	2,032	1,602
38,850	38,900	2,035	1,605
38,900	38,950	2,038	1,608
38,950	39,000	2,041	1,611
39,000	39,050	2,045	1,614
39,050	39,100	2,048	1,617
39,100	39,150	2,051	1,620
39,150	39,200	2,054	1,623
39,200	39,250	2,058	1,627
39,250	39,300	2,061	1,630
39,300	39,350	2,064	1,633
39,350	39,400	2,067	1,636
39,400	39,450	2,070	1,639
39,450	39,500	2,074	1,642
39,500	39,550	2,077	1,645
39,550	39,600	2,080	1,648
39,600	39,650	2,083	1,652
39,650	39,700	2,087	1,655
39,700	39,750	2,090	1,658
39,750	39,800	2,093	1,661
39,800	39,850	2,096	1,664
39,850	39,900	2,099	1,667
39,900	39,950	2,103	1,670
39,950	40,000	2,106	1,673
40,000	40,050	2,109	1,677
40,050	40,100	2,112	1,680
40,100	40,150	2,116	1,683
40,150	40,200	2,119	1,686
40,200	40,250	2,122	1,689

1617		And you are	
If line 7, Form K-40 is—		Single, Head-of- Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your 1	ax is
40,250	40,300	2,125	1,692
40,300	40,350	2,128	1,695
40,350	40,400	2,132	1,698
40,400	40,450	2,135	1,702
40,450	40,500	2,138	1,705
40,500	40,550	2,141	1,708
40,550	40,600	2,145	1,711
40,600	40,650	2,148	1,714
40,650	40,700	2,151	1,717
40,700	40,750	2,154	1,720
40,750	40,800	2,157	1,723
40,800	40,850	2,161	1,727
40,850	40,900	2,164	1,730
40,900	40,950	2,167	1,733
40,950	41,000	2,170	1,736
41,000	41,050	2,174	1,739
41,050	41,100	2,177	1,742
41,100	41,150	2,180	1,745
41,150	41,200	2,183	1,748
41,200	41,250	2,187	1,752
41,250	41,300	2,190	1,755
41,300	41,350	2,193	1,758
41,350	41,400	2,196	1,761
41,400	41,450	2,199	1,764
41,450	41,500	2,203	1,767
41,500	41,550	2,206	1,770
41,550	41,600	2,209	1,773
41,600	41,650	2,212	1,777
41,650	41,700	2,216	1,780
41,700	41,750	2,219	1,783
41,750	41,800	2,222	1,786
41,800	41,850	2,225	1,789
41,850	41,900	2,228	1,792
41,900	41,950	2,232	1,795
41,950	42,000	2,235	1,798
42,000	42,050	2,238	1,802
42,050	42,100	2,241	1,805
42,100	42,150	2,245	1,808
42,150	42,200	2,248	1,811
42,200	42,250	2,251	1,814
42,250	42,300	2,254	1,817
42,300	42,350	2,257	1,820
42,350	42,400	2,261	1,823
42,400	42,450	2,264	1,827
42,450	42,500	2,267	1,830
42,500	42,550	2,270	1,833
42,550	42,600	2,274	1,836
42,600	42,650	2,277	1,839
42,650	42,700	2,280	1,842
42,700	42,750	2,283	1,845
42,750	42,800	2,286	1,848
42,800	42,850	2,290	1,852
42,850	42,900	2,293	1,855
42,900	42,950	2,296	1,858
42,950	43,000	2,299	1,861
43,000	43,050	2,303	1,864
43,050	43,100	2,306	1,867
43,100	43,150	2,309	1,870
43,150	43,200	2,312	1,873
43,200	43,250	2,316	1,877
43,250	43,300	2,319	1,880
43,300	43,350	2,322	1,883
43,350	43,400	2,325	1,886
43,400	43,450	2,328	1,889
43,450	43,500	2,332	1,892

Is live 7		And you are	
If line 7, Form K-40 is—		Single, Head-of- Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your	tax is
43,500	43,550	2,335	1,895
43,550	43,600	2,338	1,898
43,600	43,650	2,341	1,902
43,650	43,700	2,345	1,905
43,700	43,750	2,348	1,908
43,750	43,800	2,351	1,911
43,800	43,850	2,354	1,914
43,850	43,900	2,357	1,917
43,900	43,950	2,361	1,920
43,950	44,000	2,364	1,923
44,000	44,050	2,367	1,927
44,050	44,100	2,370	1,930
44,100	44,150	2,374	1,933
44,150	44,200	2,377	1,936
44,200	44,250	2,380	1,939
44,250	44,300	2,383	1,942
44,300	44,350	2,386	1,945
44,350	44,400	2,390	1,948
44,400	44,450	2,393	1,952
44,450	44,500	2,396	1,955
44,500	44,550	2,399	1,958
44,550	44,600	2,403	1,961
44,600	44,650	2,406	1,964
44,650	44,700	2,409	1,967
44,700	44,750	2,412	1,970
44,750	44,800	2,415	1,973
44,800	44,850	2,419	1,977
44,850	44,900	2,422	1,980
44,900	44,950	2,425	1,983
44,950	45,000	2,428	1,986
45,000	45,050	2,432	1,989
45,050	45,100	2,435	1,992
45,100	45,150	2,438	1,995
45,150	45,200	2,441	1,998
45,200	45,250	2,445	2,002
45,250	45,300	2,448	2,005
45,300	45,350	2,451	2,008
45,350	45,400	2,454	2,011
45,400	45,450	2,457	2,014
45,450	45,500	2,461	2,017
45,500	45,550	2,464	2,020
45,550	45,600	2,467	2,023
45,600	45,650	2,470	2,027
45,650	45,700	2,474	2,030
45,700	45,750	2,477	2,033
45,750	45,800	2,480	2,036
45,800	45,850	2,483	2,039
45,850	45,900	2,486	2,042
45,900	45,950	2,490	2,045
45,950	46,000	2,493	2,048
46,000	46,050	2,496	2,052
46,050	46,100	2,499	2,055
46,100	46,150	2,503	2,058
46,150	46,200	2,506	2,061
46,200	46,250	2,509	2,064
46,250	46,300	2,512	2,067
46,300	46,350	2,515	2,070
46,350	46,400	2,519	2,073
46,400	46,450	2,522	2,077
46,450	46,500	2,525	2,080
46,500	46,550	2,528	2,083
46,550	46,600	2,532	2,086
46,600	46,650	2,535	2,089
46,650	46,700	2,538	2,092
46,700	46,750	2,541	2,095

		And you are	
If line 7, Form K-40 is—		Single, Head-of- Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your 1	ax is
46,750	46,800	2,544	2,098
46,800	46,850	2,548	2,102
46,850	46,900	2,551	2,105
46,900	46,950	2,554	2,108
46,950	47,000	2,557	2,111
47,000	47,050	2,561	2,114
47,050	47,100	2,564	2,117
47,100	47,150	2,567	2,120
47,150	47,200	2,570	2,123
47,200	47,250	2,574	2,127
47,250	47,300	2,577	2,130
47,300	47,350	2,580	2,133
47,350	47,400	2,583	2,136
47,400	47,450	2,586	2,139
47,450	47,500	2,590	2,142
47,500	47,550	2,593	2,145
47,550	47,600	2,596	2,148
47,600	47,650	2,599	2,152
47,650	47,700	2,603	2,155
47,700	47,750	2,606	2,158
47,750	47,800	2,609	2,161
47,800	47,850	2,612	2,164
47,850	47,900	2,615	2,167
47,900	47,950	2,619	2,170
47,950	48,000	2,622	2,173
48,000	48,050	2,625	2,177
48,050	48,100	2,628	2,180
48,100	48,150	2,632	2,183
48,150	48,200	2,635	2,186
48,200	48,250	2,638	2,189
48,250	48,300	2,641	2,192
48,300	48,350	2,644	2,195
48,350	48,400	2,648	2,198
48,400	48,450	2,651	2,202
48,450	48,500	2,654	2,205
48,500	48,550	2,657	2,208
48,550	48,600	2,661	2,211
48,600	48,650	2,664	2,214
48,650	48,700	2,667	2,217
48,700	48,750	2,670	2,220
48,750	48,800	2,673	2,223
48,800	48,850	2,677	2,227
48,850	48,900	2,680	2,230
48,900	48,950	2,683	2,233
48,950	49,000	2,686	2,236
49,000	49,050	2,690	2,239
49,050	49,100	2,693	2,242
49,100	49,150	2,696	2,245
49,150	49,200	2,699	2,248
49,200	49,250	2,703	2,252
49,250	49,300	2,706	2,255
49,300	49,350	2,709	2,258
49,350	49,400	2,712	2,261
49,400	49,450	2,715	2,264
49,450	49,500	2,719	2,267
49,500	49,550	2,722	2,270
49,550	49,600	2,725	2,273
49,600	49,650	2,728	2,277
49,650	49,700	2,732	2,280
49,700	49,750	2,735	2,283
49,750	49,800	2,738	2,286
49,800	49,850	2,741	2,289
49,850	49,900	2,744	2,292
49,900	49,950	2,748	2,295
49,950	50,000	2,751	2,298

2002 TAX COMPUTATION SCHEDULES

YOU MUST USE THE TAX COMPUTATION SCHEDULES IF YOUR TAXABLE INCOME IS \$50,000 OR MORE



Be sure to use the proper schedule when computing tax.

SCHEDULE I—MARRIED FILING JOINT

If amount on line 7, Form K-40 is: Enter on line 8, Form K-40:

Over		But Not Over		
\$	0	\$30,000	3.50%	of line 7, Form K-40
\$30,0	00	\$60,000	\$1,050 plus 6.25%	of excess over \$30,000
\$60.0	00		\$2.925 plus 6.45%	of excess over \$60,000

SCHEDULE II—SINGLE, HEAD OF HOUSEHOLD, OR MARRIED FILING SEPARATE

If amount on line 7, Form K-40 is: Enter on line 8, Form K-40:

Over		But Not Over	
\$	0	\$15,000	3.50% of line 7, Form K-40
\$15,00	00	\$30,000	\$525 plus 6.25% of excess over \$15,000
\$30,00	00		\$1,462.50 plus 6.45% of excess over \$30,000

LIST OF KANSAS UNIFIED SCHOOL DISTRICTS AND COUNTY ABBREVIATIONS

This list was furnished by the Kansas State Department of Education.

The correct school district number to be entered should be the one where you resided on December 31, 2002, even though you may have moved since then and your new address, county, and new school district number may be different.

The following list is provided to assist you in locating your Unified School District Number. The districts are listed under the county in which the headquarters of the districts are located. Many districts overlap into one or more counties, therefore, if you are unable to locate your school district in your home county, check the adjacent counties where the headquarters may be located. Further assistance may be obtained from your county clerk or local school district office.

Enter the appropriate county abbreviation and school district number in the spaces provided on your Form K-40.

COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER

ALLEN (AL)

Humboldt 258 Iola 257 Marmaton Valley 256

ANDERSON (AN)

Crest 479 Garnett 365

ATCHISON (AT)

Atchison County Community 377 Atchison Public Schools 409

BARBER (BA)

Barber County North 254 South Barber County 255

BARTON (BT)

Claflin 354 Ellinwood 355 Great Bend 428 Hoisington 431

BOURBON (BB)

Fort Scott 234 Uniontown 235

BROWN (BR)

Brown County 430 Hiawatha 415

BUTLER (BU)

Andover 385
Augusta 402
Circle 375
Douglass Public Schools 396
El Dorado 490
Flint Hills 492
Leon 205
Remington-Whitewater 206
Rose Hill 394

CHASE (CS)

Chase County 284

CHAUTAUQUA (CQ)

Cedar Vale 285 Chautauqua County 286

CHEROKEE (CK)

Baxter Springs 508 Columbus 493 Galena 499 Riverton 404

COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER

CHEYENNE (CN)

Cheylin 103 St. Francis Schools 297

CLARK (CA)

Ashland 220 Minneola 219

CLAY (CY)

Clay Center 379

CLOUD (CD)

Concordia 333 Southern Cloud County 334

COFFEY (CF)

Burlington 244 Lebo-Waverly 243 Leroy-Gridley 245

COMANCHE (CM)

Comanche County 300

COWLEY (CL)

Arkansas City 470 Central 462 Dexter 471 Udall 463 Winfield 465

CRAWFORD (CR)

Cherokee 247 Frontenac 249 Girard 248 Northeast 246 Pittsburg 250

DECATUR (DC)

Oberlin 294 Prairie Heights 295

DICKINSON (DK)

Abilene 435 Chapman 473 Herington 487 Rural Vista 481 Solomon 393

DONIPHAN (DP)

Elwood 486 Highland 425 Midway 433 Troy 429 Wathena 406

COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER

DOUGLAS (DG)

Baldwin City 348 Eudora 491 Lawrence 497

EDWARDS (ED)

Kinsley-Offerle 347 Lewis 502

ELK (EK)

Elk Valley 283 West Elk 282

ELLIS (EL)

Ellis 388 Hays 489 Victoria 432

ELLSWORTH (EW)

Ellsworth 327 Lorraine 328

FINNEY (FI)

Garden City 457 Holcomb 363

FORD (FO)

Bucklin 459 Dodge City 443 Spearville 381

FRANKLIN (FR)

Central Heights 288 Ottawa 290 Wellsville 289 West Franklin 287

GEARY (GE)

Junction City 475

GOVE (GO)

Grainfield 292 Grinnell 291 Quinter 293

GRAHAM (GH)

Hill City 281

GRANT (GT) Ulysses 214

GRAY (GY)

Cimarron-Ensign 102 Copeland 476 Ingalls 477 Montezuma 371

COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER

GREELEY (GL)

Greeley County 200

GREENWOOD (GW)

Eureka 389 Hamilton 390 Madison-Virgil 386

HAMILTON (HM)

Syracuse 494

HARPER (HP)

Anthony-Harper 361 Attica 511

HARVEY (HV)

Burrton 369 Halstead 440 Hesston 460 Newton 373

Sedgwick Public Schools 439

HASKELL (HS)

Satanta 507 Sublette 374

HODGEMAN (HG)

Hanston 228 Jetmore 227

JACKSON (JA)

Holton 336 Kaw Valley 321 Mayetta 337 North Jackson 335

JEFFERSON (JF)

Jefferson County North 339 Jefferson West 340 McLouth 342 Oskaloosa 341 Perry 343 Valley Falls 338

JEWELL (JW)

Jewell 279 Mankato 278 White Rock 104

JOHNSON (JO)

Blue Valley 229
DeSoto 232
Gardner 231
Olathe 233
Shawnee Mission 512
Spring Hill 230

COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER

KEARNY (KE)

Deerfield 216 Lakin 215

KINGMAN (KM)

Cunningham 332 Kingman 331

KIOWA (KW)

Greensburg 422 Haviland 474 Mullinville 424

LABETTE (LB)

Chetopa 505 Labette County 506 Oswego 504 Parsons 503

LANE (LE)

Dighton 482 Healy 468

LEAVENWORTH (LV)

Basehor-Linwood 458
Easton 449
Fort Leavenworth 207
Lansing 469
Leavenworth 453
Tonganoxie 464

LINCOLN (LC)

Lincoln 298 Sylvan Grove 299

LINN (LN)

Jayhawk 346 Pleasanton 344 Prairie View 362

LOGAN (LG)

Oakley 274 Triplains 275

LYON (LY)

Emporia 253 North Lyon County 251 Southern Lyon County 252

MARION (MN)

Centre 397 Goessel 411 Hillsboro-Durham-Lehigh 410 Marion 408 Peabody-Burns 398

MARSHALL (MS)

Axtell 488 Marysville 364 Valley Heights 498 Vermillion 380

McPHERSON (MP)

Canton-Galva 419 Inman 448 Lindsborg 400 McPherson 418 Moundridge 423

MEADE (ME)

Fowler 225 Meade 226

COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER

MIAMI (MI)

Louisburg 416 Osawatomie 367 Paola 368

MITCHELL (MC)

Beloit 273 Waconda 272

MONTGOMERY (MG)

Caney Valley 436 Cherryvale 447 Coffeyville 445 Independence 446

MORRIS (MR)

Council Grove 417

MORTON (MT)

Elkhart 218 Rolla 217

NEMAHA (NM)

B & B 451 Nemaha Valley 442 Sabetha 441

NEOSHO (NO)

Chanute Public Schools 413 Erie-St. Paul 101

NESS (NS)

Bazine 304 Nes Tre La Go 301 Ness City 303 Smoky Hill 302

NORTON (NT)

Northern Valley 212 Norton 211 West Solomon Valley 213

OSAGE (OS)

Burlingame Public Schools 454 Lyndon 421 Marais Des Cygnes Valley 456 Osage City 420 Santa Fe Trail 434

OSBORNE (OB)

Osborne County 392

OTTAWA (OT)

North Ottawa County 239 Twin Valley 240

PAWNEE (PN)

Ft. Larned 495 Rozel 496

PHILLIPS (PL)

Eastern Heights 324 Logan 326 Phillipsburg 325

POTTAWATOMIE (PT)

Kaw Valley 321 Onaga-Havensville-Wheaton 322 Wamego 320 Westmoreland 323

COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER

PRATT (PR)

Pratt 382 Skyline Schools 438

RAWLINS (RA)

Atwood 318 Herndon 317

RENO (RN)

Buhler 313 Fairfield 310 Haven 312 Hutchinson 308 Nickerson 309 Pretty Prairie 311

REPUBLIC (RP)

Belleville 427 Cuba 455 Pike Valley 426

RICE (RC)

Chase 401 Little River 444 Lyons 405 Sterling 376

RILEY (RL)

Blue Valley 384 Manhattan 383 Riley County 378

ROOKS (RO)

Palco 269 Plainville 270 Stockton 271

RUSH (RH)

LaCrosse 395 Otis-Bison 403

RUSSELL (RS)

Paradise 399 Russell County 407

SALINE (SA)

Ell-Saline 307 Salina 305 Southeast of Saline 306

SCOTT (SC)

Scott County 466

SEDGWICK (SG)

Cheney 268 Clearwater 264 Derby 260 Goddard 265 Haysville 261 Maize 266 Mulvane 263 Renwick 267 Valley Center 262 Wichita 259

SEWARD (SW)

Kismet-Plains 483 Liberal 480

SHAWNEE (SN)

Auburn-Washburn 437 Kaw Valley 321 Seaman 345 Shawnee Heights 450 Silver Lake 372 Topeka 501

COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER

SHERIDAN (SD)

Hoxie Community Schools 412

SHERMAN (SH)

Goodland 352

SMITH (SM)

Smith Center 237 West Smith County 238

STAFFORD (SF)

Macksville 351 St. John 350 Stafford 349

STANTON (ST)

Stanton County 452

STEVENS (SV)

Hugoton 210 Moscow 209

SUMNER (SU)

Argonia Public Schools 359 Belle Plaine 357 Caldwell 360 Conway Springs 356 Oxford 358 South Haven 509 Wellington 353

THOMAS (TH)

Brewster 314 Colby 315 Golden Plains 316

TREGO (TR)

WaKeeney 208

WABAUNSEE (WB)

Alma 329 Kaw Valley 321 Wabaunsee East 330

WALLACE (WA)

Wallace County Schools 241 Weskan 242

WASHINGTON (WS)

Barnes 223 Clifton-Clyde 224 North Central 221 Washington 222

WICHITA (WH)

Leoti 467

WILSON (WL)

Altoona-Midway 387 Fredonia 484 Neodesha 461

WOODSON (WO)

Yates Center 366

WYANDOTTE (WY)

Bonner Springs 204 Kansas City 500 Piper 203 Turner 202